



CITY OF KINSTON

NORTH CAROLINA



MANAGER'S RECOMMENDED BUDGET JULY 1, 2023-JUNE 30, 2024

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ELECTED CITY OFFICIALS



From left to right:

Councilmember Christopher J. Suggs
Councilmember Robert Swinson
Mayor Don Hardy
Mayor Pro Tem Antonio Hardy
Councilmember Felicia Solomon
Councilmember Sammy Aiken

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Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Kinston for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2021. The CAFR for the fiscal year ended June 30, 2022 is currently under review by the GFOA. In order to be awarded a Certificate of Achievement, a Government Unit must publish an easily readable and efficiently organized CAFR whose contents conform to program standards. This CAFR must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only.

The City is required by the North Carolina General Statutes to have an annual independent audit of its financial statements. In addition, the City is required to undergo an annual “Single Audit” in conformity with the audit requirements of Title 2 U. S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the State Single Audit Implementation Act.

The Independent Auditors’ Report for the fiscal year ended June 30, 2022 verifies that the City of Kinston received unmodified opinions for the Basic Financial Statements as well as Major Programs identified in the Single Audit. An unmodified opinion is the highest level of opinion that can be given regarding financial audits. To receive an unmodified opinion, the financial statements must present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Kinston, and the respective changes in financial position, and where applicable, cash flows thereof and the respective budgetary comparison for the General Fund in accordance with accounting principles generally accepted in the United States of America.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Kinston
North Carolina**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Kinston, North Carolina, for its Annual Budget for the fiscal year beginning July 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Strategic Planning Goals

Mission

The City of Kinston collaborating with the community will deliver excellent service that will protect and enhance the quality of life for its residents, businesses and visitors, and will concentrate on strategies that will enhance the livability for a diverse community in the future.

Strategic Planning Goals FY 2023-2028

The City Council embraces its' mission and ensures the policies, ordinances and budgets support the mission. The strategic goals identified below and action steps to be supported by this budget allow the City to support the desires of the community, its residents, businesses and visitors.

1. Prevention/Reduction of Violent Crime
2. Cleaner/Healthier Community
3. Housing
4. Transportation
5. Build Community Relationships

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City of Kinston

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Kinston, North Carolina 28502
Phone: 252.939.3111 Fax: 252.939.3388

DON HARDY
Mayor

RHONDA BARWICK
City Manager

JAMES P. CAULEY III
City Attorney

DEBRA THOMPSON
City Clerk

The Honorable Don Hardy, Mayor
Members of the City Council
Kinston, North Carolina

Pursuant to Section 159-11 of the North Carolina General Statutes, attached is the recommended FY 2023-2024 Budget for your consideration. The budget is balanced without increasing the property tax rate, utility rates or using fund balance. Parking fees and Planning fees have been updated. I would like to thank Department Heads and their staff for their assistance in preparing this document.

The proposed budget for all funds for FY 2023-2024 is \$117,888,927. This amount is comprised of all operating funds including the General Fund and three major Enterprise funds as shown on the chart below:

| FUND | FUND NAME | MGR SUBMITTED |
|------------------------|----------------------------------|----------------------|
| 1100 | General Fund | \$28,681,801 |
| 1110 | General Fund Capital Reserve | 18,762 |
| 1600 | Kinston Community Center | 1,567,224 |
| 2100 | Community Development Fund | 1,440 |
| 6100 | Water Fund | 11,656,695 |
| 6120 | Water Fund Capital Reserve | 505,500 |
| 6200 | Sewer Fund | 7,376,400 |
| 6220 | Sewer Fund Capital Reserve | 200,010 |
| 6300 | Electric Fund | 48,402,017 |
| 6320 | Electric Fund Capital Reserve | 2,086,500 |
| 6335 | Electric Fund Rate Stabilization | 1,807,356 |
| 6400 | Environmental Services Fund | 5,360,998 |
| 6500 | Stormwater Fund | 1,208,048 |
| 6900 | Public Services Fund | 2,496,487 |
| 7100 | Employee Health & Insurance | 795,608 |
| 7120 | Health Self-Insurance Fund | 3,682,300 |
| 7140 | Fleet Maintenance Fund | 719,686 |
| 7150 | Inventory Fund | 744,010 |
| 7200 | Facilities & Property Management | 577,785 |
| 8101 | Temple Israel Perpetual Care | 300 |
| TOTAL ALL FUNDS | | \$117,888,927 |

The recommended budget continues funding of the salary adjustments approved by Council in April 2022 to address recruitment and employee retention. As we discussed at that time Kinston's compensation for full time employees continues to fall short in many areas. In order to remain competitive, we must provide cost of living increases to our employees on a more regular basis. In keeping with this goal, the recommended budget includes a 2.5% cost of living adjustment for all full-time employees effective July 1, 2023.

Although the overall number of full-time positions remains the same due to reorganizations, this budget includes additional positions in MIS (1), Planning (2) and Police (1). In Police the new position serves as a Victim Service Specialist to improve law enforcement's awareness of mental health needs in our community. The City's recent Interlocal Agreements with Lenoir County for Buildings Inspections and Animal Control services are reflected in the recommended budget. One of the Council's Strategic Goals is to improve housing stock in our community. Working toward this goal, two building inspection positions are being reclassified to provide much needed support to the Planning Department as we pursue more housing rehabilitation programs and address deteriorating commercial properties. These positions are Planning Administrative Clerk and Housing Rehabilitation Specialist.

The proposed budget continues the return on investment to the General Fund in the amount of a \$2.3 million from the electric fund. This return on the investment to the City of Kinston from its electric system meets requirements of the Local Government Commission which govern such transfers. The Electric Fund also continues to set aside funds for Rate Stabilization and Electric Capital Reserves which funds the Electric Capital Improvements Plan. The Water and Sewer Fund budgets also set aside funds to plan for their individual CIPs.

The City continues to incur additional costs to provide Group Insurance and Retirement benefits to our employees in the coming fiscal year. The employer retirement rate increased from 12.17% to 12.91% for Non-LEO employees and increased from 13.04% to 14.04% for LEO-employees. Group insurance rates will increase and will be absorbed 100% for active employees with an increase in the City's employer share increasing from \$708 to \$735 per month. The proposed budget addresses the need for continued funding of the Health Self Insurance Fund.

Key Points:

- Road resurfacing is funded at \$200,000 and \$50,000 has been included to complete the next phase of Hardee Road Rehabilitation.
- Includes \$45,000 to pave new Section at Westview Cemetery which has active lot sales.
- Kinston Community Center's budget includes the second of 15 payments (\$10,000 each) to reimburse the Electric Fund for the slide rehabilitation project.
- Water Fund includes the second of 10 payments (\$328,319) to reimburse the Electric Fund for its share of the SmartGrid Project.

- Continues funding of temporary part-time position in City Clerk's Office.
- Queen Street annual maintenance contract can be extended for FY24 using remaining funds in the Queen Street Streetscape Project. To continue this contract beyond FY24 will require inclusion in the annual operating budget for FY25.
- Budget allows for the financing of \$440,900 in the General Fund which includes some rolling stock and the lease of 70 GETAC laptops for Police. See enclosed Capital Outlay Summary for a complete comparison of requested and recommended capital.
- Includes \$50,000 for demolition to continue our neighborhood beautification efforts.
- Includes \$414,226 representing the City's share of the new radio software purchased by Lenoir County for Kinston Police communications to the 911 emergency system.
- Includes \$95,475 for safety equipment including 10 sets of turn-out gear and replacement of vehicle extrication equipment for Kinston Fire and Rescue.

A copy of the Recommended Budget will be on file in the City Clerk's Office for public inspection as well as posted to the City's website. Our Public Hearing on the budget is scheduled for our June 6, 2023 City Council meeting.

Sincerely,



Rhonda F. Barwick
City Manager

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Budget Summary

The proposed budget for all funds for FY 2023-2024 is \$117,888,927. This amount is comprised of all operating funds including the General Fund and three major Enterprise funds.

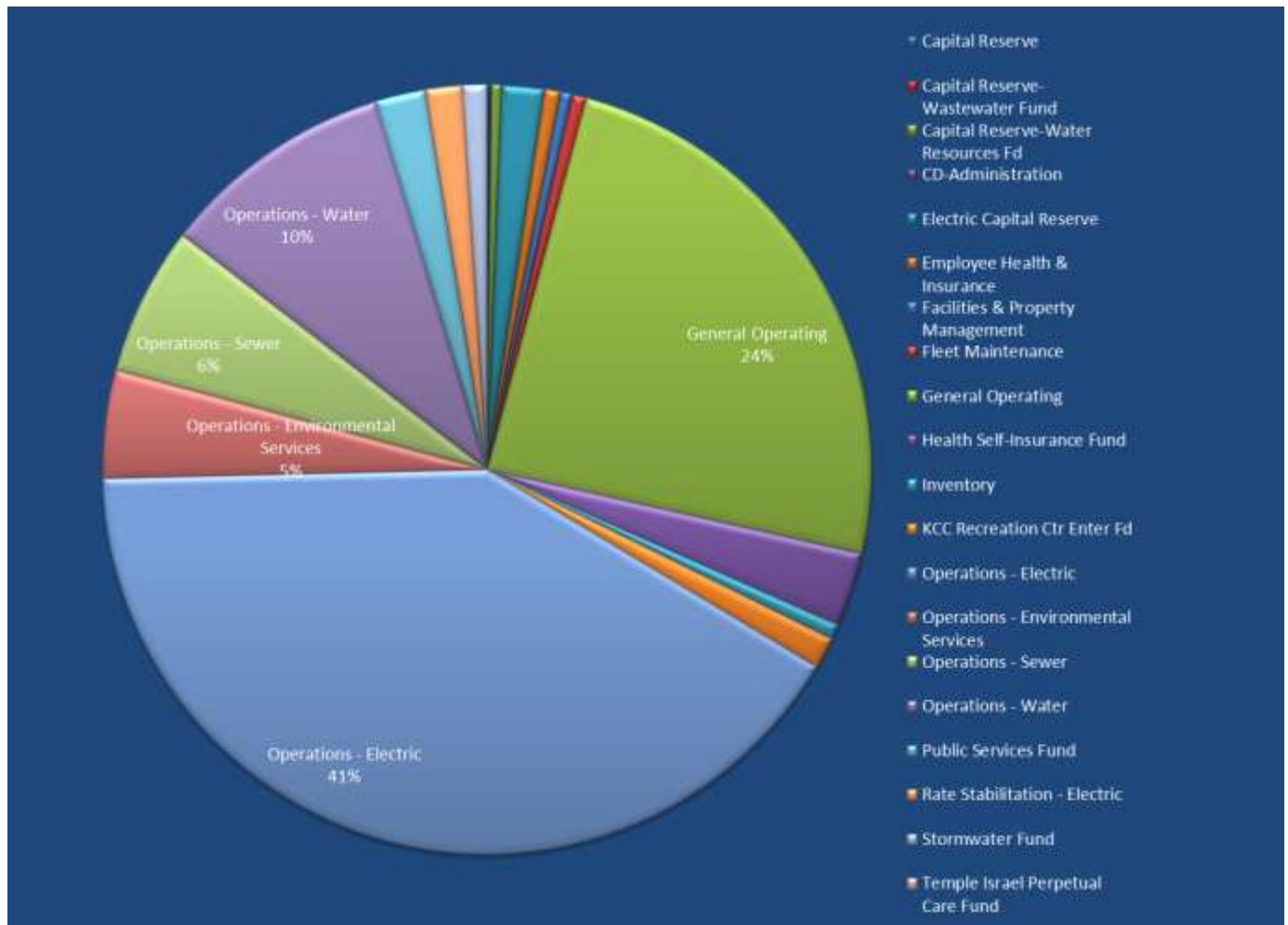
| | | FY23 Adopted Budget Dec 31 | June 30 Estimated Actuals | FY23-FY24 Dept Request | Manager Submitted |
|---|--------------------------|-------------------------------|---------------------------------|---------------------------|----------------------|
| General Fund | | | | | |
| 1100-General Operating | Revenues | \$33,087,460 | \$30,610,963 | \$28,469,025 | 28,681,801 |
| | Expenditures | \$33,087,460 | \$27,466,521 | \$29,188,380 | 28,681,801 |
| | Surplus/(Deficit) | \$0 | \$3,144,442 | (\$719,355) | \$0 |
| General Fund Capital Reserve | | | | | |
| 1110-Capital Reserve | Revenues | \$10,979 | \$10,843 | \$18,762 | \$18,762 |
| | Expenditures | \$10,979 | \$10,979 | \$18,762 | \$18,762 |
| | Surplus/(Deficit) | \$0 | (\$136) | \$0 | \$0 |
| Kinston Community Center Fund | | | | | |
| 1600-KCC Recreation Ctr Enter Fd | Revenues | \$2,235,324 | \$2,301,438 | \$1,567,224 | \$1,567,224 |
| | Expenditures | \$2,235,324 | \$2,072,193 | \$1,567,225 | \$1,567,224 |
| | Surplus/(Deficit) | \$0 | \$229,245 | (\$1) | \$0 |
| Community Development Fund | | | | | |
| 2100-CD-Administration | Revenues | \$1,140 | \$1,413 | \$1,440 | \$1,440 |
| | Expenditures | \$1,140 | \$1,413 | \$1,440 | \$1,440 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |
| Water Resources Fund * | | | | | |
| 6100-Operations - Water Resources | Revenues | \$10,504,038 | \$11,009,056 | \$11,627,630 | \$11,656,695 |
| | Expenditures | \$10,504,038 | \$11,009,056 | \$11,627,631 | \$11,656,695 |
| | Surplus/(Deficit) | \$0 | \$0 | (\$1) | \$0 |
| Water Resources Capital Reserve Fund * | | | | | |
| 6120-Capital Reserve-Water Resources Fd | Revenues | \$251,822 | \$254,822 | \$505,500 | \$505,500 |
| | Expenditures | \$251,822 | \$254,822 | \$505,500 | \$505,500 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |
| Wastewater Fund * | | | | | |
| 6200-Operations - Sewer | Revenues | \$11,351,720 | \$9,339,351 | \$7,376,400 | \$7,376,400 |
| | Expenditures | \$11,351,720 | \$9,339,351 | \$7,376,400 | \$7,376,400 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |
| Wastewater Capital Reserve Fund * | | | | | |
| 6220-Capital Reserve-Wastewater Fund | Revenues | \$200,010 | \$200,014 | \$200,010 | \$200,010 |
| | Expenditures | \$200,010 | \$200,014 | \$200,010 | \$200,010 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |
| Electric Fund * | | | | | |
| 6300-Operations - Electric | Revenues | \$48,698,358 | \$47,514,622 | \$48,402,017 | \$48,402,017 |
| | Expenditures | \$48,698,358 | \$47,514,622 | \$48,402,017 | \$48,402,017 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |
| Electric Capital Reserve Fund * | | | | | |
| 6320-Electric Capital Reserve | Revenues | \$2,860,861 | \$2,971,741 | \$2,086,500 | \$2,086,500 |
| | Expenditures | \$2,860,861 | \$2,971,741 | \$2,086,500 | \$2,086,500 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |
| Electric Rate Stabilization Reserve Fund * | | | | | |
| 6335-Electric Rate Stabilization Reserve Fund | Revenues | \$2,400,780 | \$2,423,302 | \$1,986,289 | \$1,807,356 |
| | Expenditures | \$2,400,780 | \$2,423,302 | \$1,986,289 | \$1,807,356 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |
| Environmental Services Fund * | | | | | |
| 6400-Operations - Environmental Services | Revenues | \$4,257,837 | \$4,286,117 | \$5,360,998 | \$5,360,998 |
| | Expenditures | \$4,257,837 | \$4,287,650 | \$5,360,998 | \$5,360,998 |
| | Surplus/(Deficit) | \$0 | (\$1,533) | \$0 | \$0 |

Budget Summary (Cont.)

| | | FY23 Adopted Budget Dec 31 | June 30 Estimated Actuals | FY23-FY24 Dept Request | Manager Submitted |
|--|--------------------------|-------------------------------|---------------------------------|---------------------------|----------------------|
| Stormwater Fund * | | | | | |
| 6500-Stormwater Fund | Revenues | \$1,051,100 | \$1,054,900 | \$1,208,048 | \$1,208,048 |
| | Expenditures | \$1,051,100 | \$1,054,900 | \$1,208,048 | \$1,208,048 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |
| Public Services Fund | | | | | |
| 6900-Public Services Fund | Revenues | \$2,393,301 | \$2,285,348 | \$2,420,013 | \$2,496,487 |
| | Expenditures | \$2,393,301 | \$2,088,283 | \$2,420,013 | \$2,496,487 |
| | Surplus/(Deficit) | \$0 | \$197,065 | \$0 | \$0 |
| Employee Health & Insurance Fund | | | | | |
| 7100-Employee Health & Insurance | Revenues | \$792,608 | \$678,496 | \$768,127 | \$795,608 |
| | Expenditures | \$792,608 | \$736,235 | \$768,127 | \$795,608 |
| | Surplus/(Deficit) | \$0 | (\$57,739) | \$0 | \$0 |
| Health Self Insurance Fund | | | | | |
| 7120-Health Self Insurance Fund | Revenues | \$3,242,072 | \$2,692,248 | \$3,324,400 | \$3,682,300 |
| | Expenditures | \$3,242,072 | \$3,215,745 | \$3,532,300 | \$3,682,300 |
| | Surplus/(Deficit) | \$0 | (\$523,497) | (\$207,900) | \$0 |
| Fleet Maintenance Fund | | | | | |
| 7140-Fleet Maintenance | Revenues | \$681,165 | \$751,316 | \$700,543 | \$719,686 |
| | Expenditures | \$681,165 | \$667,826 | \$700,543 | \$719,686 |
| | Surplus/(Deficit) | \$0 | \$83,490 | \$0 | \$0 |
| Inventory Fund | | | | | |
| 7150-Inventory | Revenues | \$644,900 | \$644,900 | \$744,010 | \$744,010 |
| | Expenditures | \$644,900 | \$635,723 | \$744,010 | \$744,010 |
| | Surplus/(Deficit) | \$0 | \$9,177 | \$0 | \$0 |
| Facilities & Property Management Fund | | | | | |
| 7200-Facilities & Property Management | Revenues | \$661,285 | \$618,335 | \$497,214 | \$577,785 |
| | Expenditures | \$661,285 | \$618,335 | \$497,214 | \$577,785 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |
| Temple Israel Perpetual Care Fund | | | | | |
| 8101-Temple Israel Perpetual Care Fund | Revenues | \$300 | \$300 | \$300 | \$300 |
| | Expenditures | \$300 | \$300 | \$300 | \$300 |
| | Surplus/(Deficit) | \$0 | \$0 | \$0 | \$0 |
| TOTAL ALL FUNDS | | | | | |
| | Revenues | \$125,327,060 | \$119,649,525 | \$117,264,450 | \$117,888,927 |
| | Expenditures | \$125,327,060 | \$116,569,011 | \$118,191,707 | \$117,888,927 |
| | Surplus/(Deficit) | \$0 | \$3,080,514 | (\$927,257) | \$0 |

Manager Submitted FY2023-2024

All Funds % of Total



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Your Tax Dollar

For the FY23-24 Budget, Management is recommending no increase in the property tax rate of \$.77 per \$100 of assessed valuation for a total projected amount of \$10,631,000 with all categories of ad valorem revenue. The City will be realizing an estimated decrease of \$54,000 in property tax revenue. The following graphic below illustrates how each property tax dollar funds various areas of City Government within the General Fund.



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Capital Outlay

The FY 23-24, Department Requests for Capital Outlay line items for all operating funds totaled \$4,603,131 and the Manager Recommended was reduced to \$4,039,195. The requests consisted of the following:

| Capital Outlay Type | Department Request | Manager Recommended |
|-------------------------------------|---------------------|---------------------|
| 75200 | | |
| Capital Outlay -Data Processing Eq | \$697,504 | \$686,829 |
| 75400 | | |
| Capital Outlay -Motor Vehicles | \$2,482,482 | \$2,070,516 |
| 75990 | | |
| Capital Outlay -Other | \$418,560 | \$418,560 |
| 75500 | | |
| Capital Outlay-Other Equip | \$571,471 | \$571,471 |
| 75100 | | |
| Capital Outlay -Furniture/Equip. | \$85,987 | \$29,492 |
| 75510 | | |
| Capital Outlay -Recreation Equipmen | \$77,800 | \$30,000 |
| 75800 | | |
| Capital Outlay -Building Improvmts | \$224,327 | \$187,327 |
| 75900 | | |
| Capital Outlay -Contract Labor | \$20,000 | \$20,000 |
| 75960 | | |
| Capital Outlay -Distribution System | \$25,000 | \$25,000 |
| Grand Total | \$ 4,603,131 | \$ 4,039,195 |

Department Request sheets for Vehicles and Other Equipment has been included behind the detail department budget requests.

Below is the detail of the Capital Outlay by Fund:

| Capital Outlay Type | Department Request | Manager Recommended |
|----------------------------|---------------------------|----------------------------|
| 1100 | | |
| 4122 | \$20,000 | \$20,000 |
| 4252 | \$149,148 | \$149,148 |
| 4253 | \$79,721 | \$45,000 |
| 4371 | \$1,029,947 | \$696,829 |
| 4372 | \$47,571 | \$47,571 |
| 6121 | \$163,787 | \$59,492 |
| 6122 | \$285,104 | \$193,302 |
| 6123 | \$75,227 | \$75,227 |
| 6124 | \$54,900 | \$54,900 |
| 6100 | | |
| 7101 | \$39,000 | \$39,000 |
| 7103 | \$650,500 | \$650,500 |
| 6200 | | |
| 7154 | \$214,160 | \$214,160 |
| 6300 | | |
| 7202 | \$506,212 | \$506,212 |
| 6400 | | |
| 4255 | \$368,992 | \$368,992 |
| 4256 | \$685,414 | \$685,414 |
| 6500 | | |
| 7501 | \$149,148 | \$149,148 |
| 6900 | | |
| 7301 | \$19,200 | \$19,200 |
| 7140 | | |
| 4251 | \$13,100 | \$13,100 |
| 7200 | | |
| 4260 | \$45,000 | \$45,000 |
| 7204 | \$7,000 | \$7,000 |
| Grand Total | \$4,603,131 | \$4,039,195 |

Asset Repurpose Task

Just as previous fiscal years, staff compiled a list of the vehicles/equipment to be replaced and coordinated with Department Heads and staff to view such vehicles/equipment to determine whether another department could use the vehicles/equipment. This then allows the receiving department to turn in older and worn capital for surplus rather than disposing of capital that still has good life and use for another department who may not need it in the same capacity as the disposing department. Staff is still working on the Asset Repurpose Assignment and will have final results as the final adopted budget is prepared.

Capital Outlay Detail

| Fund # | Orgn | Acct # | Replacement Item | Item to be Purchased | Dept Request | Manager Recomm |
|--------|------|--------|---|--|--------------|----------------|
| 1100 | 4122 | 75200 | | 2 replacement network switches for City Hall and Public Service Complex | \$ 20,000 | \$ 20,000 |
| 1100 | 4252 | 75400 | REPL=2008 Sterling LT7500 Dump Truck (#504) | Equivilent Dump Truck | \$ 149,148 | \$ 149,148 |
| 1100 | 4253 | 75400 | REPL=Vehicle #927 | Equivilent Truck | \$ 34,721 | \$ - |
| 1100 | 4253 | 75990 | | Paving at Westview Cemetery | \$ 45,000 | \$ 45,000 |
| 1100 | 4371 | 75200 | | (70) Getac S410 Vehicle Laptops, (1) Motorola Records Management System, (1) Greykey Cellular Extraction System, (1) "OSCAR" 360 CSI System | \$ 677,504 | \$ 666,829 |
| 1100 | 4371 | 75400 | REPL=(2) K9 Replacement Veh, (3) Patrol Veh | (2) 2024 Ford PI SUV (K9), 2024 Ford PI SUV | \$ 322,433 | \$ - |
| 1100 | 4371 | 75500 | | (2) New Police K9's | \$ 30,000 | \$ 30,000 |
| 1100 | 4372 | 75500 | REPL=Extrication Equipment | Holmatro Vehicle Extrication Equipment, PPV Fan | \$ 47,571 | \$ 47,571 |
| 1100 | 6121 | 75100 | | (2) Windows & HVAC (Mock Gym), Bleachers (Fairfield & Holloway) | \$ 85,987 | \$ 29,492 |
| 1100 | 6121 | 75510 | | Sand & Line Fairfield Gym Floor, Complete Tennis Court and Music Park Playground Equipment | \$ 77,800 | \$ 30,000 |
| 1100 | 6122 | 75400 | REPL=2002 Ford F250 CC (#706) 1999 Ford F350 CC (#734) | (2) 2024 Ford F250 Crew Cab | \$ 109,604 | \$ 54,802 |
| 1100 | 6122 | 75500 | REPL=Wing Mower (#791), Fertilizer Spreader (#757), Front Mower | New Wing Mower, Fertizer Spreader, and Zero Turn Mower | \$ 123,300 | \$ 123,300 |
| 1100 | 6122 | 75800 | | New Metal Roof at Georgia K Battle Center & Bill Fay Rotary | \$ 52,200 | \$ 15,200 |
| 1100 | 6123 | 75500 | REPL=Front Deck Mower | Wing Mower | \$ 10,000 | \$ 10,000 |
| 1100 | 6123 | 75800 | | Roof Exchange Meeting Room, Re-Upholster Planetarium Seating, Re-Paint Sundial & Planetarium Mural, Replace Windows at Planetarium, Paint Inside the Nature Center and Health Science Bldg | \$ 65,227 | \$ 65,227 |
| 1100 | 6124 | 75800 | | (25) Compantion Chairs for Stadium, (10) Wheelchair Accessible Picnic Tables, Replace Fencing Left Field, Replace Backstop Netting, Rebuild ADA Ramp | \$ 54,900 | \$ 54,900 |
| 6100 | 7101 | 75500 | REPL=Equipment #369 | Equivalent John Deere Z994R Diesel Commecial Ztrak | \$ 19,000 | \$ 19,000 |
| 6100 | 7101 | 75900 | REPL=(2) Chemical Feed Houses | (2) Chemical Feed Houses | \$ 20,000 | \$ 20,000 |
| 6100 | 7103 | 75400 | REPL=Service Trucks #317 & #392 | (2) 2024 Ford F350 CC 4x4's | \$ 165,000 | \$ 165,000 |
| 6100 | 7103 | 75500 | REPL=#3008 Rotary Cutter & #335 | Rotary Cutter and Mini Excavator w/Attachments | \$ 170,000 | \$ 170,000 |
| 6100 | 7103 | 75960 | | Galvanized and Lead Joint Water Mains | \$ 25,000 | \$ 25,000 |
| 6100 | 7103 | 75990 | | Fittings/Pipe for Wastewater ByPass Pumps, Forrest Street L/S Bar Rake R&R, PSC L/S Upgrade | \$ 290,500 | \$ 290,500 |
| 6200 | 7154 | 75400 | REPL=1997 Chevrolet Dump Truck (#355) | Transfer #504 2008 Sterling LT7500 Dump Truck from Streets Div (1100-4252) | \$ 10,000 | \$ 10,000 |
| 6200 | 7154 | 75500 | REPL=#355 2014 Kubota w/Kubota RTV520-H w/Top & Windshield | 2019 Catepillar 938M Front End Loader | \$ 153,400 | \$ 153,400 |
| 6200 | 7154 | 75990 | | Sludge Pumps for Belt Presses | \$ 50,760 | \$ 50,760 |
| 6300 | 7202 | 75400 | REPL=#200 and #209 | 2026 AT41M Small 41' Bucket Truck | \$ 488,012 | \$ 488,012 |
| 6300 | 7202 | 75500 | REPL=#2228 | 2024 Reel Trailer 8500 | \$ 18,200 | \$ 18,200 |
| 6400 | 4255 | 75400 | REPL=Vehicle #404 | 2024 Crane Carrier Heil DuraPack (Half Pack Front End Loader) | \$ 368,992 | \$ 368,992 |
| 6400 | 4256 | 75400 | REPL=Vehicle #414 and #418 | 2024 Crane Carrier Heil DuraPack 5000 (rear loader) | \$ 685,414 | \$ 685,414 |
| 6500 | 7501 | 75400 | REPL=#577 Dump Truck | 2024 Crane Carrier Heil DuraPack Python (side loader) | \$ 149,148 | \$ 149,148 |
| 6900 | 7301 | 75990 | | 2024 HV607 (Dbl Axle) Dump Truck | \$ 149,148 | \$ 149,148 |
| 7140 | 4122 | 75990 | | Large Metro Message board w/hand operated winch 48"x 96" | \$ 19,200 | \$ 19,200 |
| 7200 | 4260 | 75800 | | 130W Solar Panel (\$5,000 covered by Grant) | \$ 13,100 | \$ 13,100 |
| 7200 | 7204 | 75500 | REPL=Hoshizaki KM-650MAH Ice | Replace current tire changer not made for alloy/aluminum wheels or wheels smaller than 10" | \$ 45,000 | \$ 45,000 |
| 7200 | 7204 | 75500 | | City Hall Landscaping and ADA Bathroom/Ramp | \$ 7,000 | \$ 7,000 |
| Total | | | | Equivalent Ice Machine 700lb | \$ 4,603,121 | \$ 4,039,195 |

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Position Funding Summary by Fund & Organization

Position Funding Summary by Fund and Organization

- Presents full time employees for the City of Kinston in a single page snapshot view at a fund and organizational level. The 10 operating funds are further broken down into the broader organizational and functional areas of the City.

| FUND | DEPT REQUESTED | MANAGER RECOMMENDED |
|-----------------------------------|----------------|------------------------|
| 1100 GENERAL | | |
| 4110-City Clerk | 2 | 1 |
| 4111-City Council | 0 | 0 |
| 4120-City Manager | 2 | 2 |
| 4122-MIS | 5 | 5 |
| 4123-MSD Dev/DK | 1 | 1 |
| 4120-Collections | 4.5 | 4.5 |
| 4133-Purch/Whse | 3 | 3 |
| 4134-Accounting | 7.5 | 7.5 |
| 4140-Human Res | 2.5 | 2.5 |
| 4252-Streets | 9 | 9 |
| 4253-Cemeteries | 6 | 6 |
| 4292-Planning | 5 | 5 |
| 4371-Police | 78 | 76 |
| 4372-Fire | 51 | 51 |
| 4375-Inspections | 0 | 0 |
| 4510-Engineering* | 9 | 9 |
| 6120-P&R Admin | 3 | 3 |
| 6121-P&R Programs | 6 | 6 |
| 6122-P&R Parks | 16 | 16 |
| 6123-P&R County | 5 | 5 |
| 6124-P&R Stadium | 2 | 2 |
| | 217.5 | 214.5 |
| 1600-KINSTON COMMUNITY CTR | | |
| 6127-KCC | 3 | 3 |
| | 3 | 3 |
| 6100-WATER | | |
| 7101-Production | 5 | 5 |
| 7103-Operations | 21 | 21 |
| | 26 | 26 |

6200-SEWER

| | | |
|-------------------|----|----|
| 7154-WW Treatment | 15 | 15 |
| | 15 | 15 |

6300-ELECTRIC

| | | |
|-----------------|----|----|
| 7202-Operations | 22 | 22 |
| | 22 | 22 |

6400-ENVIRONMENTAL SERVICES

| | | |
|----------------------|-----|-----|
| 4254-Vectrol Control | 0.5 | 0.5 |
| 4255-Commercial | 5.5 | 5.5 |
| 4256-Residential | 17 | 17 |
| 4257-Recycling | 1 | 1 |
| | 24 | 24 |

6500-Stormwater

| | | |
|-----------------|---|---|
| 7501-Stormwater | 8 | 8 |
| | 8 | 8 |

6900-PUBLIC SERVICES

| | | |
|-----------------------|----|----|
| 7301-Administration | 8 | 8 |
| 7302-Billing Cust Srv | 14 | 14 |
| 7303-Meter Services* | 8 | 8 |
| | 30 | 30 |

7100 EMPLOYEE HEALTH

| | | |
|-----------------|-----|-----|
| 4141-Emp Health | 2 | 2 |
| 4144-Risk Mgmt | 0.5 | 0.5 |
| | 2.5 | 2.5 |

7140-FLEET MAINT.

| | | |
|-----------------|---|---|
| 4251-Fleet Mtnc | 9 | 9 |
| | 9 | 9 |

| | | |
|---------------------|------------|------------|
| Total Funded | 357 | 354 |
|---------------------|------------|------------|

- ✓ **FY23:** Finance combined several peak tellers into one full-time position. Waste Water Treatment Plant eliminated one part-time and received one full-time position. Occupational Health Nurse converted to full-time employee, currently a contract employee. Inspections moved to Lenoir County
- ✓ **FY24:** MIS 1 additional posn to address cybersecurity issues; Planning 2 reclassified posn (Rehab Specialist and Planning Admin Clerk); Building&Grounds reclass 1 PT posn to FT; Police 1 additional posn (Victim Service Specialist) 2 Animal Control Officers removed per ILA Lenoir County.
- ✓ *** indicates unfunded positions exist in total**

General Fund Revenues

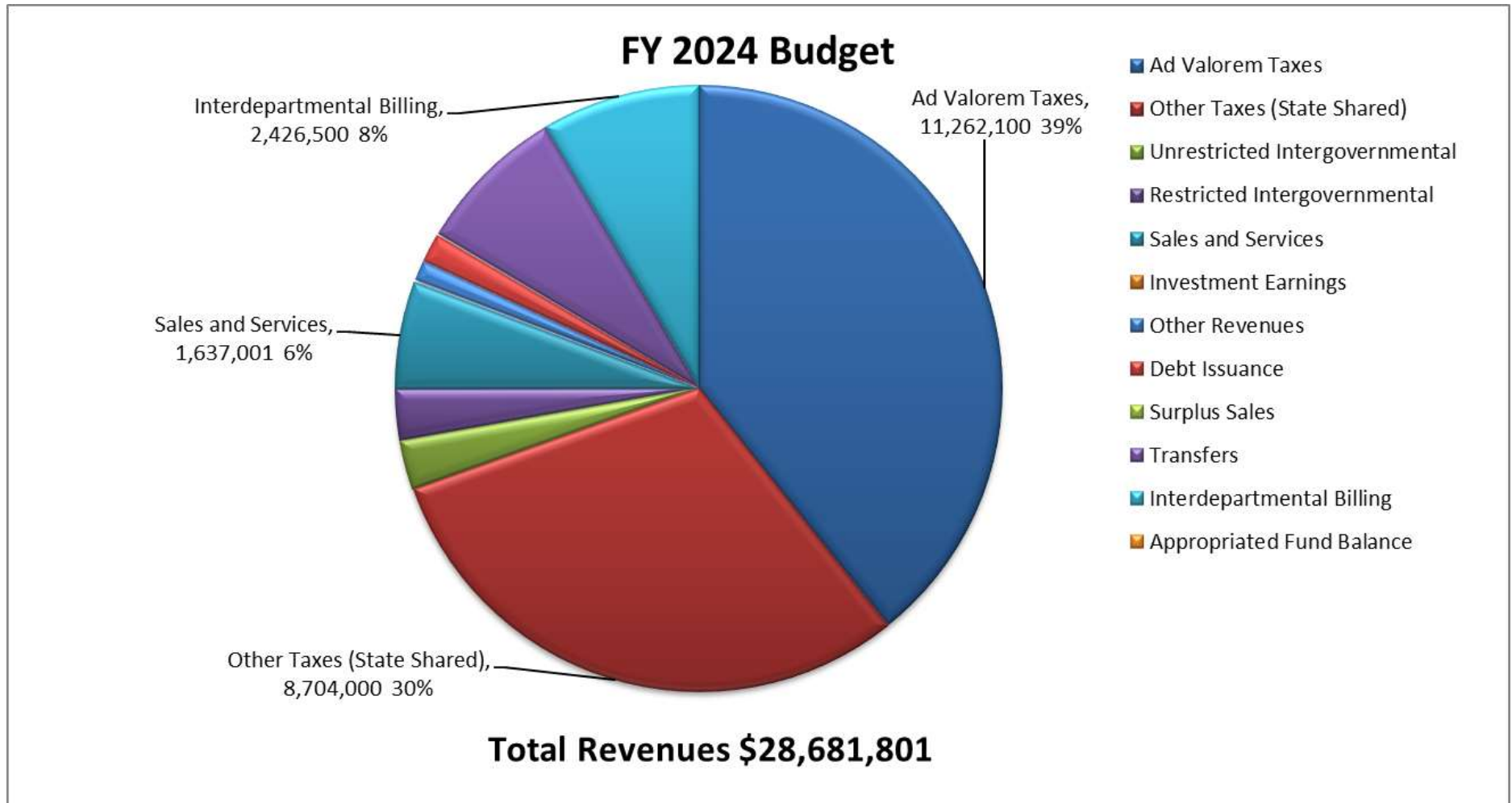
Comparison of Major Categories

| Revenue Source | FY20 Actual | FY21 Actual | FY22 Actual | FY23 June 30 Est | FY23 Budget | FY23-24 Manager Recommended |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------------|
| Ad Valorem Taxes | \$ 10,025,472 | \$ 10,575,345 | \$ 11,207,176 | \$ 11,356,712 | \$ 11,314,050 | \$ 11,262,100 |
| Other Taxes (State Shared) | \$ 6,695,152 | \$ 7,303,774 | \$ 7,759,156 | \$ 8,358,302 | \$ 7,713,000 | \$ 8,704,000 |
| Unrestricted Intergovernmental | \$ 522,763 | \$ 601,468 | \$ 695,436 | \$ 715,588 | \$ 731,138 | \$ 757,200 |
| Restricted Intergovernmental | \$ 664,296 | \$ 629,231 | \$ 694,106 | \$ 780,231 | \$ 725,702 | \$ 779,500 |
| Sales and Services | \$ 1,617,702 | \$ 1,607,090 | \$ 1,762,715 | \$ 1,678,994 | \$ 1,596,366 | \$ 1,637,001 |
| Investment Earnings | \$ 66,697 | \$ 12,805 | \$ 23,709 | \$ 52,413 | \$ 25,000 | \$ 45,000 |
| Other Revenues | \$ 221,877 | \$ 216,749 | \$ 192,536 | \$ 297,839 | \$ 225,920 | \$ 304,300 |
| Debt Issuance | \$ 1,065,890 | \$ - | \$ 95,081 | \$ 940,000 | \$ 940,000 | \$ 440,900 |
| Surplus Sales | \$ 40,984 | \$ 35,066 | \$ 7,164 | \$ 14,700 | \$ 25,000 | \$ 25,000 |
| Transfers | \$ 900,300 | \$ 2,168,858 | \$ 3,982,742 | \$ 4,248,123 | \$ 4,248,123 | \$ 2,300,300 |
| Interdepartmental Billing | \$ 2,006,922 | \$ 2,045,404 | \$ 2,078,799 | \$ 2,168,061 | \$ 2,168,061 | \$ 2,426,500 |
| *Appropriated Fund Balance | \$ - | \$ - | \$ - | \$ - | \$ 3,375,100 | \$ - |
| Total Revenues | \$ 23,828,055 | \$ 25,195,789 | \$ 28,498,621 | \$ 30,610,962 | \$ 33,087,460 | \$ 28,681,801 |

*Appropriated Fund Balance FY23 Budget is the mechanism used to appropriate the additional items approved by Council funded with the City's ARPA funds received.

General Fund Revenues

The General Fund encompasses 24% of the City's activities and services. It accounts for all financial resources not accounted for in other funds. The General Fund services the following departments: Police, Fire, Code Enforcement, Planning, Recreation, Streets, Cemeteries and Engineering. It also supports internal functions for Human Resources, Finance, Purchasing and Management Information Systems.



Property Taxes

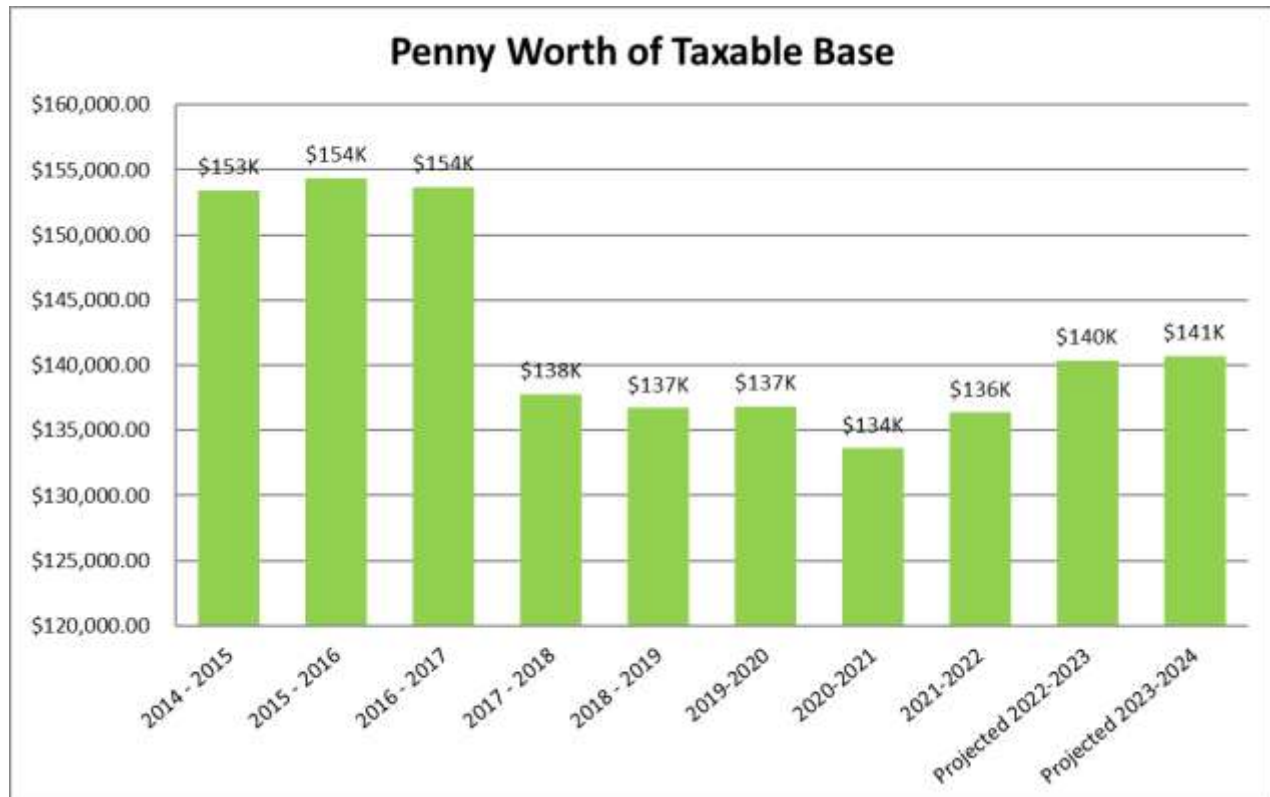
Ad Valorem property taxes are those taxes assessed and collected on real and personal property, as well as motor vehicles.

HISTORY: The property tax base for FY 2023-2024 is projected to be \$1.407 Billion. This is an increase of over \$3.1 Million more than the budgeted tax base for FY 2022-2023 of \$1.404 Billion. At a proposed tax rate of \$.77 per \$100 of assessed valuation and a collection rate of 97.82% for ad valorem taxes and 100% for motor vehicles, this equates to a projected decrease of \$54,000 in the current year property tax revenues associated with the city's tax base.

ASSUMPTIONS: The estimated net taxable value for FY 2023-2024 is \$1.407 Billion. With a tax rate of \$.77 per \$100 of assessed valuation and a collection rate of 97.82% for ad valorem property taxes and 100.00% for motor vehicle taxes, the projected current year total property tax revenue, is \$10,622,964

The chart below includes a comparison of appraised values, tax rates and penny worth of tax.

| Year | Total Tax Base | Taxable | Tax Rate | Tax Levy Calc | Penny Worth of Taxable Base | PENNY WORTH OF LEVY |
|---------------------|------------------|---------------|----------|---------------|-----------------------------|---------------------|
| 2014 - 2015 | \$ 1,534,321,300 | \$ 15,343,213 | 0.66 | \$ 10,126,521 | \$ 153,432 | \$ 101,265 |
| 2015 - 2016 | \$ 1,543,314,667 | \$ 15,433,147 | 0.66 | \$ 10,185,877 | \$ 154,331 | \$ 101,859 |
| 2016 - 2017 | \$ 1,536,846,991 | \$ 15,368,470 | 0.66 | \$ 10,143,190 | \$ 153,685 | \$ 101,432 |
| 2017 - 2018 | \$ 1,377,663,000 | \$ 13,776,630 | 0.70 | \$ 9,643,641 | \$ 137,766 | \$ 96,436 |
| 2018 - 2019 | \$ 1,367,000,000 | \$ 13,670,000 | 0.70 | \$ 9,569,000 | \$ 136,700 | \$ 95,690 |
| 2019-2020 | \$ 1,368,000,000 | \$ 13,680,000 | 0.73 | \$ 9,986,400 | \$ 136,800 | \$ 99,864 |
| 2020-2021 | \$ 1,336,000,000 | \$ 13,360,000 | 0.73 | \$ 9,752,800 | \$ 133,600 | \$ 97,528 |
| 2021-2022 | \$ 1,363,500,000 | \$ 13,635,000 | 0.77 | \$ 10,498,950 | \$ 136,350 | \$ 104,990 |
| Projected 2022-2023 | \$ 1,403,750,000 | \$ 14,037,500 | 0.77 | \$ 10,808,875 | \$ 140,375 | \$ 108,089 |
| Projected 2023-2024 | \$ 1,406,901,236 | \$ 14,069,012 | 0.77 | \$ 10,833,140 | \$ 140,690 | \$ 108,331 |



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Other Taxes (Includes State Shared)

DESCRIPTION: Other Taxes consist of sales and use taxes (reported separately in the next section), occupancy tax, privilege licenses, telecommunications license, gross receipts tax, GTP fire tax, utility franchise tax, piped natural gas excise tax and telecommunications sale tax.

Budget and Funding Trends – Other Taxes

| Revenue Source | FY20 Actual | FY21 Actual | FY22 Actual | FY23 Jun 30 Est | FY23 Adopted | FY23-24 Manager Recommended |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|
| Sales Tax Revenue | \$ 4,307,319 | \$ 4,907,737 | \$ 5,333,476 | \$ 5,820,827 | \$ 5,289,000 | \$ 6,187,600 |
| Occupancy Tax | \$ 186,883 | \$ 196,103 | \$ 245,023 | \$ 277,600 | \$ 225,000 | \$ 260,000 |
| Occupancy Tax Penalties | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Privilege Licenses | \$ 1,400 | \$ 2,443 | \$ 2,503 | \$ 2,248 | \$ 2,000 | \$ 2,400 |
| Telecom License | \$ 134,511 | \$ 131,158 | \$ 127,940 | \$ 121,927 | \$ 125,000 | \$ 119,000 |
| Gross Receipts Tax Vehicles | \$ 27,774 | \$ 30,294 | \$ 37,649 | \$ 43,798 | \$ 35,000 | \$ 44,000 |
| Gross Receipts Tax Heavy Equipment | \$ - | \$ - | \$ 1 | \$ - | \$ - | \$ - |
| GTP Fire Tax | \$ - | \$ 12 | \$ 1 | \$ - | \$ - | \$ - |
| Utility Franchise Tax | \$ 1,756,538 | \$ 1,738,231 | \$ 1,751,327 | \$ 1,788,105 | \$ 1,778,000 | \$ 1,806,000 |
| Piped Natural Gas Excise Tax | \$ 79,295 | \$ 99,362 | \$ 113,916 | \$ 156,520 | \$ 99,000 | \$ 151,000 |
| Telecommunications Sale Tax | \$ 201,432 | \$ 198,434 | \$ 147,321 | \$ 147,277 | \$ 160,000 | \$ 134,000 |
| Total Revenues | \$ 6,695,152 | \$ 7,303,774 | \$ 7,759,157 | \$ 8,358,302 | \$ 7,713,000 | \$ 8,704,000 |

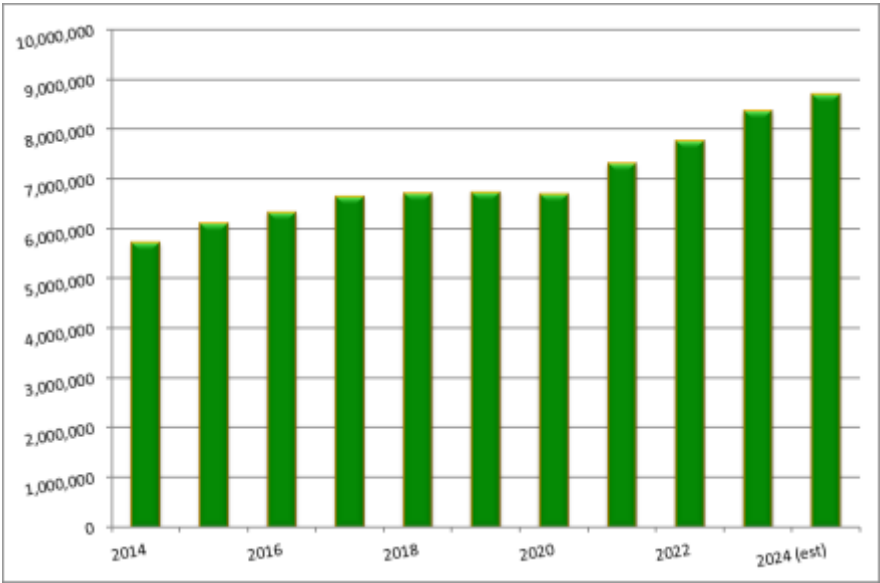
Analysis of Other Taxes Actual Dollars and Percent Growth

FY2014 thru FY2024

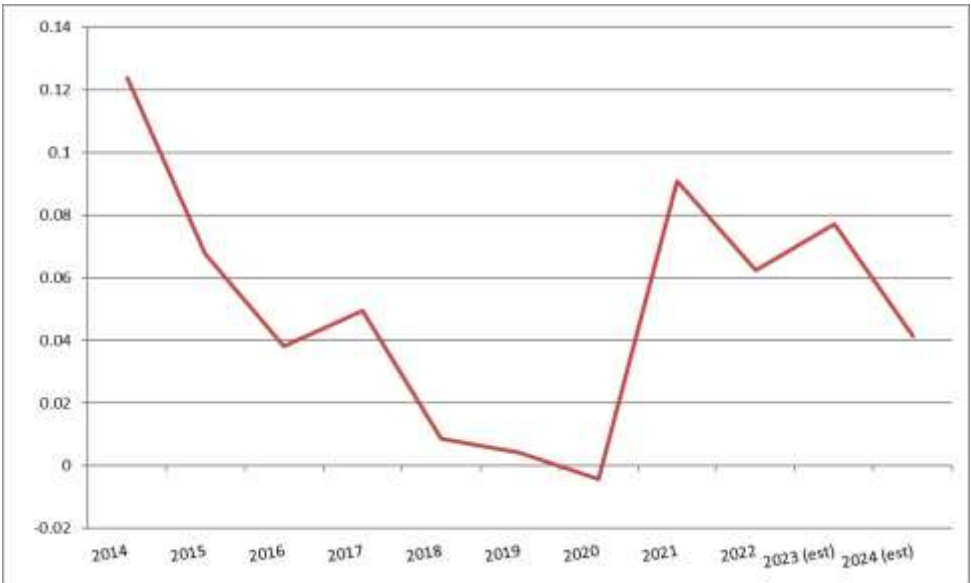
| Fiscal Year | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 (est) | 2024 (est) |
|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| ACTUAL (\$) | \$ 5,708,566 | \$ 6,094,871 | \$ 6,327,107 | \$ 6,640,035 | \$ 6,697,076 | \$ 6,724,170 | \$ 6,695,152 | \$ 7,303,774 | \$ 7,759,156 | \$ 8,358,302 | \$ 8,704,000 |

| Fiscal Year | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 (est) | 2024 (est) |
|-------------------|--------|-------|-------|-------|-------|-------|--------|-------|-------|------------|------------|
| ACTUAL (% Growth) | 12.38% | 6.77% | 3.81% | 4.95% | 0.86% | 0.40% | -0.43% | 9.09% | 6.23% | 7.72% | 4.14% |

Actual



Percentage to Growth



Sales Tax Revenue

North Carolina local government sales tax revenues have continued to grow at an unprecedented rate. Stimulus checks provided directly to consumers, enhanced and extended unemployment benefits, changes in consumer behavior, rapidly rising inflation, and collections of sales taxes from online sales are major drivers in estimating the revenue received from the State of North Carolina from Sales tax based on ad valorem distributions. All 100 counties levy the Article 39, 40 and 42 local option taxes which are distributed monthly.

- Article 39 (1971) allows for a levy of 1 percent local government sales tax along with the State sales and use tax at the general State rate. All 100 counties levy the tax. The distribution of the tax is based on point of delivery. The division of the proceeds is based on one of two methods, per capita or ad valorem. Lenoir County has selected ad valorem as the method to share with its municipalities.
- Article 40 Supplemental $\frac{1}{2}$ percent (1983) allows for each county to levy an additional $\frac{1}{2}$ percent local option sales tax. All 100 counties levy the tax. Distribution of funds is ad valorem (based on the same formula selected under the original sales tax.)
- Article 42 Additional $\frac{1}{2}$ percent (1986) allows counties to levy a second $\frac{1}{2}$ percent local option sales tax. Distribution of net proceeds was originally on a per capita basis but in 2007 the General Assembly passed legislation to change the distribution to point of delivery effective October 1, 2009.
- City Hold Harmless (Article 44 Replacement) In 2007 the General Assembly passed legislation to have the State assume county Medicaid costs and eliminate the Article 44 local sales tax and raise the State tax rate. October 1, 2008 the state took over $\frac{1}{4}$ cent of that local tax and on October 1, 2009 took over the remaining $\frac{1}{4}$ cent. Because municipalities received no benefit from the state assuming Medicaid costs, the 2007 legislation provided for municipalities to be completely reimbursed for the loss of the Article 44 taxes through a City Hold Harmless payment.

Over the last couple of years, local governments, economists, and forecasters have remained puzzled that sales tax growth in North Carolina has not slowed. Consumer spending has stayed strong while inflation has grown. The North Carolina League of Municipalities is cautiously optimistic that sales tax will remain somewhat resilient pending a new catastrophic or unforeseen event such as a recession or pandemic. North Carolina remains resilient and in a position to weather economic storms compared to the U.S. as a whole.

Budget and Funding Trends – Sales Tax Revenue

| Revenue Source | FY20 Actual | FY21 Actual | FY22 Actual | FY23 June 30 Est | FY23 Budget | FY23-24 Manager Recommended |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|
| Local Option - 1% (Art 39) | \$ 1,612,619 | \$ 1,842,934 | \$ 1,938,584 | \$ 2,253,207 | \$ 2,104,200 | \$ 2,395,200 |
| Local Option - 1/2 % (Art 40 42) | \$ 1,905,017 | \$ 2,151,171 | \$ 2,380,313 | \$ 2,371,010 | \$ 2,151,800 | \$ 2,520,400 |
| Hold Harmless-Local Option 1/2% | \$ 789,683 | \$ 913,633 | \$ 1,014,580 | \$ 1,196,610 | \$ 1,033,000 | \$ 1,272,000 |
| Total Revenues | \$ 4,307,319 | \$ 4,907,737 | \$ 5,333,476 | \$ 5,820,827 | \$ 5,289,000 | \$ 6,187,600 |

Analysis of Sales Tax Actual Dollars and Percent Growth FY2014 thru FY2024 – Local Option 1%

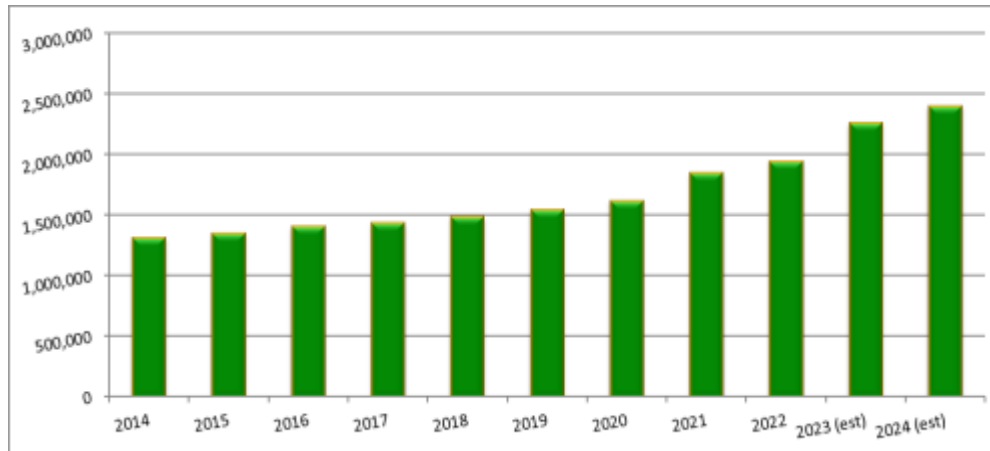
Local Option - 1% - Actual

| Fiscal Year | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 (est) | 2024 (est) |
|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| ACTUAL (\$) | \$ 1,310,017 | \$ 1,345,358 | \$ 1,401,098 | \$ 1,429,286 | \$ 1,477,594 | \$ 1,536,641 | \$ 1,612,619 | \$ 1,842,934 | \$ 1,938,584 | \$ 2,253,207 | \$ 2,395,200 |

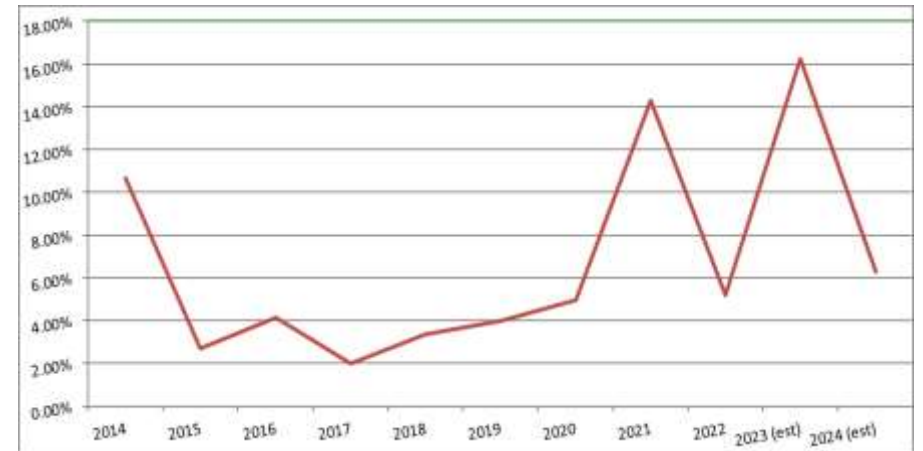
Local Option - 1% - Percentage to Growth

| Fiscal Year | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 (est) | 2024 (est) |
|-------------------|--------|-------|-------|-------|-------|-------|-------|--------|-------|------------|------------|
| ACTUAL (% Growth) | 10.65% | 2.70% | 4.14% | 2.01% | 3.38% | 4.00% | 4.94% | 14.28% | 5.19% | 16.23% | 6.30% |

Local Option 1%



Local Option 1% - Percentage to Growth

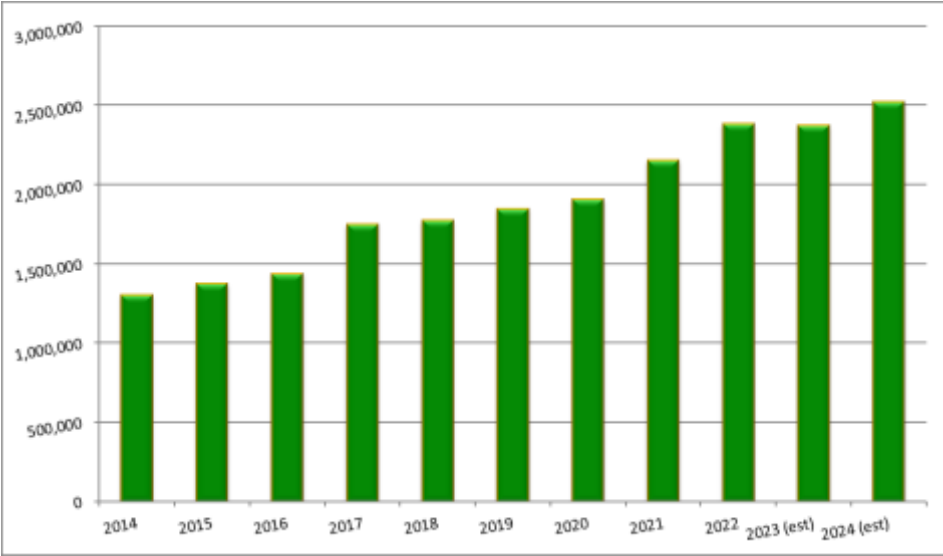


Analysis of Sales Tax Actual Dollars and Percent Growth FY2014 thru FY2024 – Local Option ½ %

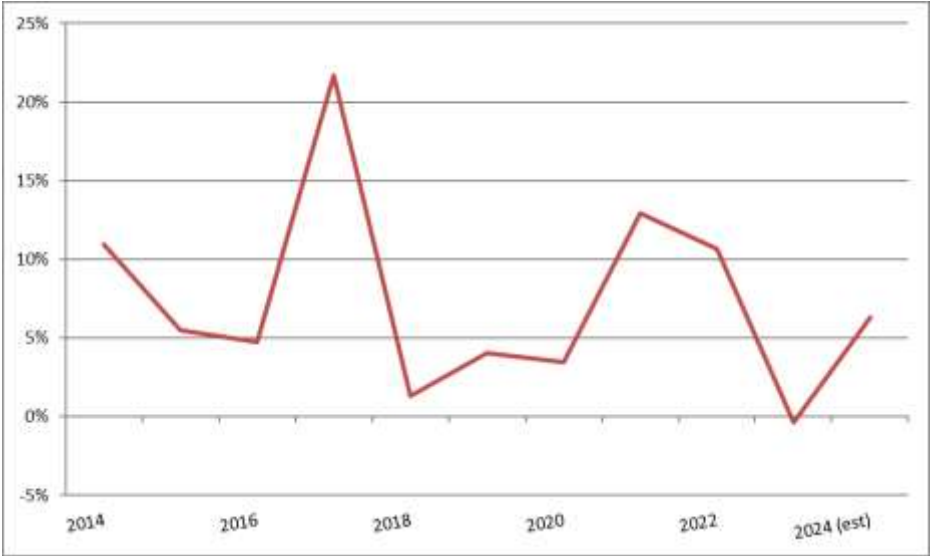
| Local Option - 1/2% - Actual | | | | | | | | | | | |
|------------------------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Fiscal Year | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 (est) | 2024 (est) |
| ACTUAL (\$) | \$ 1,299,186 | \$1,370,503 | \$ 1,435,670 | \$ 1,747,113 | \$ 1,770,408 | \$ 1,841,571 | \$ 1,905,017 | \$ 2,151,171 | \$ 2,380,313 | \$ 2,371,010 | \$ 2,520,400 |

| Local Option - 1/2% - Percentage to Growth | | | | | | | | | | | |
|--|--------|-------|-------|--------|-------|-------|-------|--------|--------|------------|------------|
| Fiscal Year | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 (est) | 2024 (est) |
| ACTUAL (% Growth) | 10.95% | 5.49% | 4.76% | 21.69% | 1.33% | 4.02% | 3.45% | 12.92% | 10.65% | -0.39% | 6.30% |

Local Option 1/2%



Local Option 1/2% - Percentage to Growth



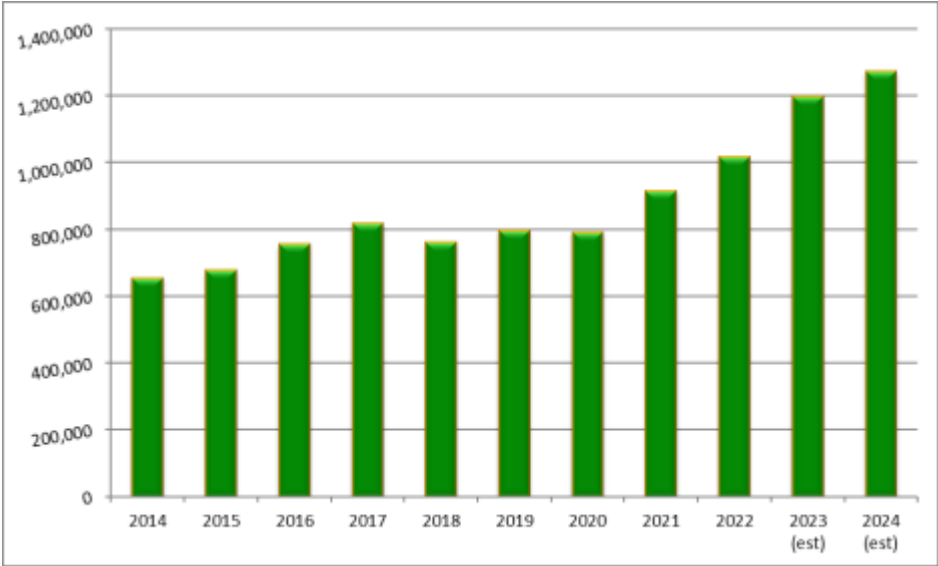
Analysis of Sales Tax Actual Dollars and Percent Growth FY2014 thru FY2024 – Hold Harmless Local Option ½ %

Hold Harmless-Local Option 1/2%

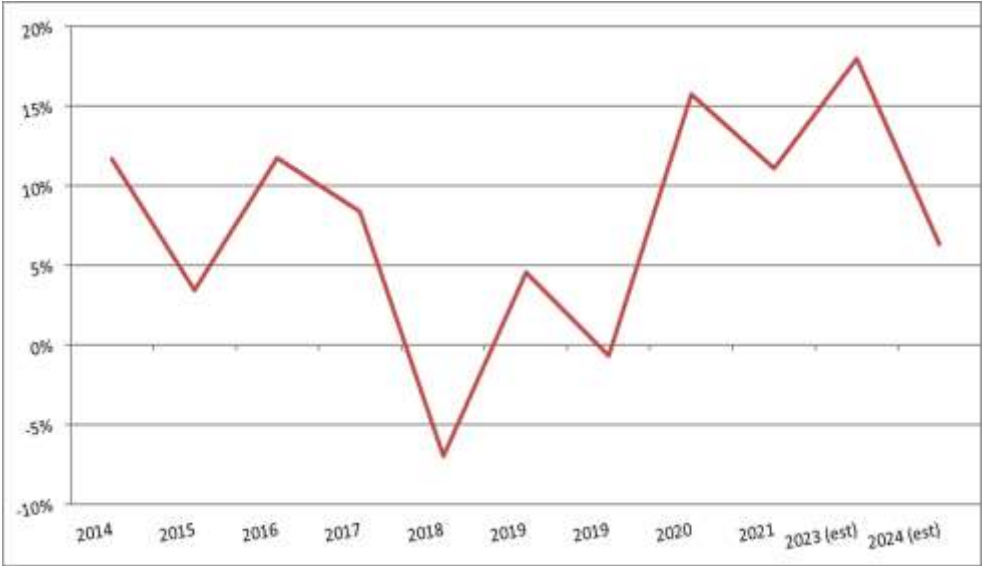
| Fiscal Year | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 (est) | 2024 (est) |
|-------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|--------------|--------------|
| ACTUAL (\$) | \$ 652,639 | \$ 675,055 | \$ 754,201 | \$ 817,477 | \$ 760,527 | \$ 795,101 | \$ 789,683 | \$ 913,633 | \$ 1,014,580 | \$ 1,196,610 | \$ 1,272,000 |

| Fiscal Year | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2019 | 2020 | 2021 | 2023 (est) | 2024 (est) |
|-------------------|--------|-------|--------|-------|--------|-------|--------|--------|--------|------------|------------|
| ACTUAL (% Growth) | 11.68% | 3.43% | 11.72% | 8.39% | -6.97% | 4.55% | -0.68% | 15.70% | 11.05% | 17.94% | 6.30% |

Hold Harmless 1/2%



Hold Harmless 1/2% - Percentage to Growth



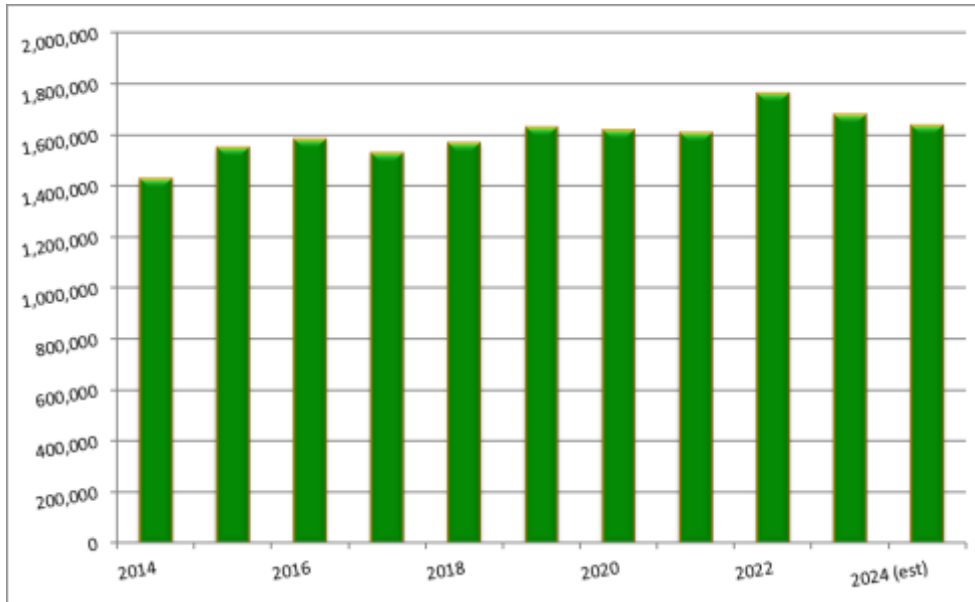
Sales, Services and Other Revenues

Revenues in the sales, services and other category encompass a wide range of local revenue sources. This category is important to the overall financial strength of the City because it includes revenue from quasi- “self-supporting”, general governmental activities such as building inspections, planning and zoning fees, police department fees and charges, engineering permit fees, cemetery lots and grave fees, recreation fees, rents and reimbursements.

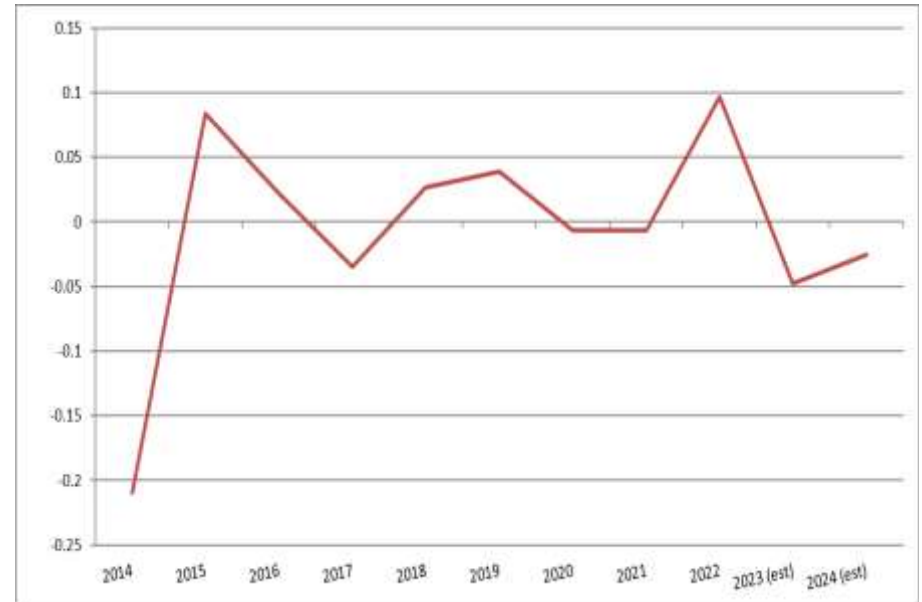
| Fiscal Year | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 (est) | 2024 (est) |
|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| ACTUAL (\$) | \$ 1,429,302 | \$ 1,548,666 | \$ 1,582,953 | \$ 1,527,597 | \$ 1,567,755 | \$ 1,628,754 | \$ 1,617,702 | \$ 1,607,090 | \$ 1,762,715 | \$ 1,678,994 | \$ 1,637,001 |

| Fiscal Year | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 (est) | 2024 (est) |
|-------------------|---------|-------|-------|--------|-------|-------|--------|--------|-------|------------|------------|
| ACTUAL (% Growth) | -20.93% | 8.35% | 2.21% | -3.50% | 2.63% | 3.89% | -0.68% | -0.66% | 9.68% | -4.75% | -2.50% |

Actual



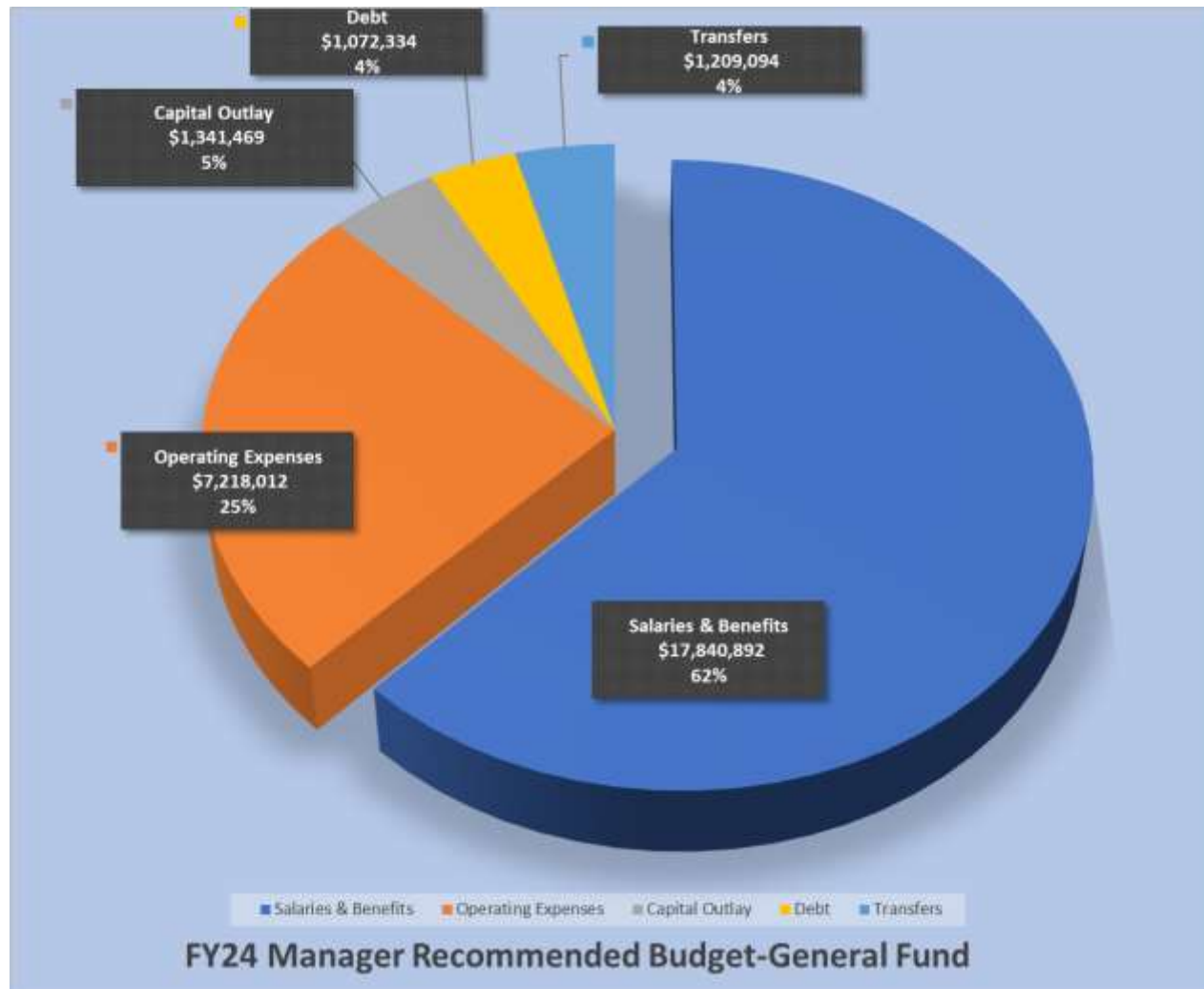
Percentage to Growth



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General Fund Expenditures

The General Fund encompasses 24% of the City's activities and services. It accounts for all financial resources not accounted for in other funds. The General Fund services the following departments: Police, Fire, Code Enforcement, Planning, Recreation, Streets, Cemeteries and Engineering. It also supports internal functions for Human Resources, Finance, Purchasing and Management Information Systems. Total General Fund Expenditures include salaries and benefits for 61% of full-time employees of the City.



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MISSION: *The City Clerk serves the Mayor, City Council and the Citizens. This office provides professional, courteous, and efficient service to ensure open access to information and the legislative process to the public.*

DESCRIPTION OF SERVICES:

The City Clerk is the official record keeper of City Council Meeting Minutes, Ordinances, Resolutions, cemetery records, and other public records needed for archival purposes. Provides administrative service to the Mayor and Council Members as requested. Provide services to the public, interact with businesses, and organizations.

HIGHLIGHTS FROM FY 2022-23:

1. Continue working with the software company regarding Maplewood and Cedar Grove cemeteries for online software.
2. Continued work on the website for the Clerk and Council pages to post information, calendar, and forms.

GOALS FOR FY 2023-24:

1. Continue working to provide update of ordinances online through Municode.
2. Provide online burial permit/work order completion and submission to the clerk for burials.
3. Provide online payments for purchase of cemetery spaces and opening and closing fees.
4. Add Clerk and Council related information to website i.e. forms, calendar.

| FUND: General Operating Fund | | 1100 | FISCAL YEAR 2023-2024 | | | | | |
|--|-----------------------------------|--------------------|------------------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| ORG: City Clerk | | 4110 | | | | | | |
| PROGRAM: General Government | | 100 | | | | | | |
| Note: * = Item less than \$500; ~ = Division by zero | | | | | | | | |
| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
| 61210 | Salaries - Regular | 58,467 | 61,872 | 64,195 | 63,663 | 95,120 | 48.17% | 66,486 |
| 61251 | Salaries - Merit/Bonus | - | 2,500 | - | - | 0 | ~ | 0 |
| 61260 | Salaries-Temp/Part-time | - | 84 | 12,000 | 15,915 | 0 | -100.00% | 12,000 |
| 61270 | Salaries - Longevity | 1,451 | 1,829 | 1,921 | 1,921 | 1,931 | 0.52% | 1,979 |
| Total Personal Services | | 59,918 | 66,285 | 78,116 | 81,499 | 97,051 | 24.24% | 80,465 |
| 61810 | Social Security Contribution | 4,560 | 5,080 | 6,000 | 6,237 | 7,500 | 25.00% | 6,200 |
| 61820 | Retirement Contribution | 6,142 | 7,571 | 8,100 | 7,843 | 11,900 | 46.91% | 8,900 |
| 61825 | Supplemental RET. (401K) | 877 | 929 | 1,000 | 955 | 1,500 | 50.00% | 1,000 |
| 61830 | Group Insurance Contribution | 8,243 | 7,900 | 8,496 | 8,120 | 16,560 | 94.92% | 8,820 |
| 61832 | Group Term Insurance | 246 | 244 | 400 | 210 | 500 | 25.00% | 400 |
| 61853 | Workers Compensation Premiums | 1,300 | 1,300 | 2,461 | 2,845 | 2,461 | 0.00% | 700 |
| 61871 | Wellness Benefit | 480 | 480 | 480 | 480 | 960 | 100.00% | 480 |
| Total Fringe Benefits | | 21,847 | 23,503 | 26,937 | 26,690 | 41,381 | 53.62% | 26,500 |
| 72600 | Office Supplies & Materials | 857 | 1,180 | 1,300 | 918 | 1,300 | 0.00% | 1,300 |
| 72910 | Data Processing Supplies | 66 | 152 | 400 | 349 | 400 | 0.00% | 400 |
| 72990 | Miscellaneous Supplies | - | 20 | - | - | 0 | ~ | 0 |
| 73110 | Meeting & Travel | 100 | 1,409 | 3,680 | 1,787 | 4,000 | 8.70% | 4,000 |
| 73200 | Telephone Service | 1 | 24 | 100 | 12 | 100 | 0.00% | 100 |
| 73392 | Bank Card Collection Fee | - | - | 4,000 | - | 4,000 | 0.00% | 4,000 |
| 73410 | Printing Costs | 184 | - | 300 | 50 | 300 | 0.00% | 300 |
| 73420 | Reproduction Cost | 216 | - | - | - | 0 | ~ | 0 |
| 73950 | Training and Employee Development | 1,127 | 1,080 | 1,625 | 725 | 1,625 | 0.00% | 1,625 |
| 74220 | Data Processing Services | 350 | 3,600 | 15,700 | 5,616 | 6,700 | -57.32% | 6,700 |
| 74500 | Insurance | 1,311 | 1,350 | 1,445 | 1,445 | 1,445 | -0.03% | 1,445 |
| 74910 | Dues & Subscription | 295 | 499 | 400 | 350 | 400 | 0.00% | 400 |
| Total Operating Expenses | | 4,507 | 9,314 | 28,950 | 11,251 | 20,270 | -29.98% | 20,270 |
| Total Capital Outlay | | - | - | - | - | 0 | ~ | 0 |
| Total Budget | | 86,272 | 99,101 | 134,003 | 119,440 | 158,701 | 18.43% | 127,235 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-2024 | |
|-------------------------|-------------------------------|---|-----------------------|-------------------|
| FUND: 1100 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 4110 | | | | |
| 61210 | Salaries - Regular | | 95,120 | 66,486 |
| 61260 | Salaries-Temp/Part-time | | 0 | 12,000 |
| 61270 | Salaries - Longevity | | 1,931 | 1,979 |
| Total Personal Services | | | 97,051 | 80,465 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 7,500 | 6,200 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 11,900 | 8,900 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 1,500 | 1,000 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 16,560 | 8,820 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 500 | 400 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate | 2,461 | 700 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate | 960 | 480 |
| Total Fringe Benefits | | | 41,381 | 26,500 |
| 72600 | Office Supplies & Materials | Provide copy paper for office suite (lobby copier) and clerk's office; archive paper, pens, clips, staples, folders, and other office supplies as needed. | 1,300 | 1,300 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-2024 | |
|--------------------------|-----------------------------------|--|-----------------------|---------|
| FUND: 1100 | | | | |
| ORG: 4110 | | | | |
| 72910 | Data Processing Supplies | Toner for City Clerk's office printer and color printer in lobby. | 400 | 400 |
| 73110 | Meeting & Travel | SEE JUSTIFICATION TAB: MEETING & TRAVEL | 4,000 | 4,000 |
| 73200 | Telephone Service | Service for: 252-939-3115 | 100 | 100 |
| 73392 | Bank Card Collection Fee | Forte rates and fees determined by Donna Goodson for Point of Sale service for cemetery fees and grave purchases since FY 2021-2022. | 4,000 | 4,000 |
| 73410 | Printing Costs | Provide burial permits, cemetery deed books, letterhead, and business cards. | 300 | 300 |
| 73950 | Training and Employee Development | SEE JUSTIFICATION TAB: TRAINING & EMPLOYEE DEVELOPMENT | 1,625 | 1,625 |
| 74220 | Data Processing Services | SEE JUSTIFICATION TAB: DATA PROCESSING SERVICES | 6,700 | 6,700 |
| 74500 | Insurance | PROVIDED BY HR | 1,445 | 1,445 |
| 74910 | Dues & Subscription | IIMC and NCAMC | 400 | 400 |
| Total Operating Expenses | | | 20,270 | 20,270 |
| Total Capital Outlay | | | 0 | 0 |
| Total Budget | | | 158,701 | 127,235 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-2024 | |
|------------------------------------|-------------|-----------------------|----------------------|
| FUND: | 1100 | | |
| ORG: | 4110 | | |
| ACCOUNT: | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| | | | |
|-------------|---------------------------------|----------|----------|
| 73110 | Meeting & Travel | | |
| | Annual Summer Academy | | |
| | HOTEL COST | 800 | 800 |
| | MEAL COST | 200 | 200 |
| | MILEAGE | 200 | 200 |
| | | | |
| | Master Municipal Clerks Academy | | |
| | HOTEL COST | 600 | 600 |
| | MEAL COST | 180 | 180 |
| | MILEAGE | 200 | 200 |
| | | | |
| | Spring Regional School | | |
| | HOTEL COST | 300 | 300 |
| | MEALS | 130 | 130 |
| | MILEAGE | 200 | 200 |
| | | | |
| | Annual Region III Meeting | | |
| | HOTEL COST | 600 | 600 |
| | MEALS | 150 | 150 |
| | MILEAGE | 200 | 200 |
| | | | |
| | Unannounced Workshops | | |
| | MEALS | 90 | 90 |
| | MILEAGE | 150 | 150 |
| | | | |
| | | | |
| Total 73110 | Meeting & Travel | \$ 4,000 | \$ 4,000 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-2024 | |
|------------------------------------|-------------|-----------------------|----------------------|
| FUND: | 1100 | | |
| ORG: | 4110 | | |
| ACCOUNT: | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| | | | |
|--------------------|--|-----------------|-----------------|
| 73950 | Training and Employee Development | | |
| | Annual Summer Academy | \$ 350 | \$ 350 |
| | Master Municipal Clerks Academy | 350 | 350 |
| | Spring Regional School | 175 | 175 |
| | Annual Region III Meeting | 350 | 350 |
| | Unannounced Workshops and Day Classes | 400 | 400 |
| Total 73950 | Training and Employee Development | \$ 1,625 | \$ 1,625 |

| | | | |
|--------------------|---------------------------------|-----------------|-----------------|
| 74220 | Data Processing Services | | |
| | Municode | | |
| | Admin Support Fee | 350 | 350 |
| | Online Code Hosting | 950 | 950 |
| | Estimate to Update Ordinances | 2,500 | 2,500 |
| | | | |
| | | | |
| | Ramaker | | |
| | Annual Maintenance | 1,700 | 1,700 |
| | CIMS Burial Search | 1,200 | 1,200 |
| | | | |
| Total 74220 | Data Processing Services | \$ 6,700 | \$ 6,700 |

MISSION: *The City of Kinston collaborating with the community will deliver excellent service that will protect and enhance the quality of life for its residents, businesses and visitors, and will concentrate on strategies that will enhance the livability for a diverse community in the future.*

DESCRIPTION OF SERVICES:

The Mayor and City Council are duly elected representatives of the City of Kinston. The City Council holds semi-monthly meetings to review, discuss and vote on items such as awarding contracts, adopting city ordinances (laws), and approving the annual budget to name a few. The City Council strives to provide a safe and welcoming community.

HIGHLIGHTS FROM FY 2022-23:

1. Established the Mayor's Crime/Intervention Task Force.
2. Adopted appropriations to assist in updating the City's infrastructure, utilities, and transportation.
3. Authorize the City Manager to hire the Public Information Officer position within the City Manager's Office.
4. Continued to maintain a consistent level of essential services provided to our residents and businesses with a focus on fiscally responsible spending of resources.

GOALS FOR FY 2023-24:

1. Maintain a consistent level of essential services provided to our residents and businesses with a focus on fiscally responsible spending of resources.
2. Provide consistent updates to City infrastructure, utilities, and transportation.
3. Continue to seek an increase in economic development and investment in the community.
4. Pursue building community relationships.
5. Provide a cleaner/healthier community.
6. Work to provide city-wide transportation.
7. Work to provide affordable housing.

FUND: General Operating Fund 1100
 ORG: City Council 4111
 PROGRAM: General Government 100

FISCAL YEAR 2023 - 24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|-----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 61290 | Salaries - Board Member | 39,153 | 39,097 | 56,088 | 55,109 | 56,088 | 0.00% | 56,088 |
| 61291 | Board Member Allowance | 13,047 | 13,103 | 17,712 | 18,006 | 17,712 | 0.00% | 17,712 |
| Total Personal Services | | 52,200 | 52,200 | 73,800 | 73,115 | 73,800 | 0.00% | 73,800 |
| 61810 | Social Security Contribution | 3,993 | 3,993 | 5,400 | 5,646 | 5,700 | 5.56% | 5,700 |
| 61853 | Workers Compensation Premiums | - | - | 100 | 100 | 100 | 0.00% | 700 |
| Total Fringe Benefits | | 3,993 | 3,993 | 5,500 | 5,746 | 5,800 | 5.45% | 6,400 |
| 71990 | Professional Service - Other | 11,582 | 24,627 | 2,450 | 2,450 | 0 | -100.00% | 0 |
| 72600 | Office Supplies & Materials | 1,669 | 493 | 600 | 373 | 600 | 0.00% | 600 |
| 72601 | Office Equipment | - | - | - | - | 7,500 | ~ | 7,500 |
| 72910 | Data Processing Supplies | - | 760 | - | - | 0 | ~ | 0 |
| 72990 | Miscellaneous Supplies | 390 | 648 | 500 | 350 | 500 | 0.00% | 500 |
| 73110 | Meeting & Travel | 3,595 | 17,372 | 27,505 | 27,505 | 35,000 | 27.25% | 35,000 |
| 73220 | Cellular Telephone Service | 1,446 | 1,326 | 1,400 | 1,200 | 1,400 | 0.00% | 1,400 |
| 73410 | Printing Costs | - | 144 | 300 | 300 | 300 | 0.00% | 300 |
| 73420 | Reproduction Cost | 110 | - | - | - | 0 | ~ | 0 |
| 73510 | Building Repair & Maintenance | 10,530 | - | - | - | 0 | ~ | 0 |
| 73950 | Training and Employee Development | 853 | 4,769 | 9,510 | 8,500 | 14,000 | 47.21% | 14,000 |
| 74220 | Data Processing Services | 8,627 | - | - | 0 | 0 | ~ | 0 |
| 74500 | Insurance | 42,974 | 53,500 | 57,245 | 57,245 | 57,245 | 0.00% | 57,245 |
| 74910 | Dues & Subscription | 24,361 | 24,006 | 23,254 | 24,104 | 23,345 | 0.39% | 23,345 |
| 74920 | Claims and Adjustments | 850,000 | - | - | - | 0 | | 0 |
| 76300 | Development of City | 2,328 | 5,539 | 3,000 | 3,000 | 3,000 | 0.00% | 3,000 |
| 76390 | Election Expense | - | 24,896 | - | - | 27,000 | ~ | 27,000 |
| Total Operating Expenses | | 958,465 | 158,080 | 125,764 | 125,027 | 169,890 | 35.09% | 169,890 |
| Total Budget | | 1,014,658 | 214,273 | 205,064 | 203,888 | 249,490 | 21.66% | 250,090 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023 - 24 | |
|--------------------------|-----------------------------------|--|-----------------------|-------------------|
| FUND: 1100 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 4111 | | | | |
| 61290 | Salaries - Board Member | Mayor Hardy, Mayor Pro Tem A. Hardy, Councilmembers Aiken, Solomon, Suggs, and Swinson | 56,088 | 56,088 |
| 61291 | Board Member Allowance | | 17,712 | 17,712 |
| Total Personal Services | | | 73,800 | 73,800 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61291 times Social Security Rate | 5,700 | 5,700 |
| 61853 | Workers Compensation Premiums | | 100 | 700 |
| Total Fringe Benefits | | | 5,800 | 6,400 |
| 72600 | Office Supplies & Materials | Folders, Binders, Forms, Pens, & Tablets. | 600 | 600 |
| 72601 | Office Equipment | Chairs for Council Members in Council Chambers | 7,500 | 7,500 |
| 72990 | Miscellaneous Supplies | Promotional and/or Give-away Items. | 500 | 500 |
| 73110 | Meeting & Travel | See Justification Schedule Attached | 35,000 | 35,000 |
| 73220 | Cellular Telephone Service | Mayor's Cellular Phone @ \$117.00/month X 12 months. | 1,400 | 1,400 |
| 73410 | Printing Costs | Business Cards - Mayor and Council Members as needed. | 300 | 300 |
| 73950 | Training and Employee Development | See Justification Schedule Attached | 14,000 | 14,000 |
| 74500 | Insurance | Interlocal Risk Financing Fund of NC | 57,245 | 57,245 |
| 74910 | Dues & Subscription | See Justification Schedule Attached | 23,345 | 23,345 |
| 76300 | Development of City | Special Events (BB-Q- Festival) and Community Events | 3,000 | 3,000 |
| 76390 | Election Expense | Every other year | 27,000 | 27,000 |
| Total Operating Expenses | | | 169,890 | 169,890 |
| Total Budget | | | 249,490 | 250,090 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023 - 24 | | |
|------------------------------------|-------------|-----------------------|----------------------|---------|
| FUND: | 1100 | | | |
| ORG: | 4111 | | | |
| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED | ADOPTED |

| | | | | |
|--------------------|---|------------------|------------------|--|
| 73110 | Meeting & Travel | | | |
| | Don Hardy | \$ 10,000 | \$ 10,000 | |
| | Sammy Aiken | 5,000 | 5,000 | |
| | Antonio Hardy | 5,000 | 5,000 | |
| | Felicia Solomon | 5,000 | 5,000 | |
| | Chris J. Suggs | 5,000 | 5,000 | |
| | Robert Swinson | 5,000 | 5,000 | |
| | | | | |
| | Per the Mayor the above allocations were entered. | | | |
| | | | | |
| | | | | |
| | | | | |
| Total 73110 | Meeting & Travel | \$ 35,000 | \$ 35,000 | |

| | | | | |
|--------------------|---|------------------|------------------|--|
| 73950 | Training and Employee Development | | | |
| | Don Hardy | \$ 4,000 | \$ 4,000 | |
| | Sammy Aiken | 2,000 | 2,000 | |
| | Antonio Hardy | 2,000 | 2,000 | |
| | Felicia Solomon | 2,000 | 2,000 | |
| | Chris J. Suggs | 2,000 | 2,000 | |
| | Robert Swinson | 2,000 | 2,000 | |
| | | | | |
| | Per the Mayor the above allocations were entered. | | | |
| | | | | |
| | | | | |
| Total 73950 | Training and Employee Development | \$ 14,000 | \$ 14,000 | |

JUSTIFICATION SUPPORTING SCHEDULES**FISCAL YEAR 2023 - 24****FUND: 1100****ORG: 4111**

| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED | ADOPTED |
|--------------------|--------------------------------|------------------|------------------------------|----------------|
| 74910 | Dues & Subscription | | | |
| | AA Mayors Assoc. | \$ 1,000 | \$ 1,000 | |
| | US Conference of Mayors | 1,992 | 1,992 | |
| | National League of Cities | 2,004 | 2,004 | |
| | NC League if Municipalities | 17,700 | 17,700 | |
| | Lenoir County Committee of 100 | 200 | 200 | |
| | NC Mayors Assoc | 300 | 300 | |
| | NC BEMO | 65 | 65 | |
| | Vimeo | 84 | 84 | |
| | | | | |
| | | | | |
| Total 74910 | Dues & Subscription | \$ 23,345 | \$ 23,345 | |

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MISSION: *Directs the employees toward the accomplishments and implementation of policies set forth by the City Council. The Manager provides information to the City Council so all actions may be in the best interest of the citizens and assists the Council in considering policy issues and goal setting priorities.*

DESCRIPTION OF SERVICES:

1. Ensure that local, state and federal laws and regulations are implemented.
2. Implement strategic plan and policies set forth by the City Council
3. Responsible for the day-to-day activities of the city.
4. Ensure all operations and projects are operational, efficient and sustainable

HIGHLIGHTS FROM FY 2022-23

1. Implementation of new pay scale for employee retention.
2. Worked with Council to develop Strategic Planning Goals and deliverable Action Steps.
3. Continued to revise Administrative Policies to provide more uniformity in administrative and personnel related items.
4. Filled three (3) key Department Head and (1) Executive Assistant positions.
5. Combined City Building Inspections with Lenoir County through an Interlocal Agreement adopted by Council.

GOALS FOR FY 2023-24

1. Continue to review processes and activities to reduce costs where possible.
2. Continue to pursue the Strategic Goals identified by City Council.
3. Continue efforts to build financially healthy funds while maintaining stabilized rates to customers.

FUND: General Operating Fund 1100
 ORG: City Manager 4120
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | ESTIMATED YEAR END JUN 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------|----------------------------------|--------------------|--------------------|-----------------------------------|---------------------------------|-----------------------------|--|----------------------------------|
| 61210 | Salaries - Regular | 257,032 | 215,050 | 229,450 | 187,501 | 204,901 | -10.70% | 209,996 |
| 61230 | Salaries - Vacation Payout/Other | 0 | 18,512 | 2,500 | 0 | 2,500 | 0.00% | 2,563 |
| 61260 | Salaries-Temp/Part-time | - | - | - | 6,414 | 40,278 | ~ | 40,278 |
| 61270 | Salaries - Longevity | 2,625 | 4,572 | 3,505 | 5,735 | 6,248 | 78.25% | 6,404 |
| Total Personal Services | | 259,657 | 243,164 | 235,455 | 199,650 | 253,926 | 7.84% | 259,240 |
| 61810 | Social Security Contribution | 19,607 | 17,980 | 18,100 | 15,593 | 19,500 | 7.73% | 19,900 |
| 61820 | Retirement Contribution | 26,629 | 27,976 | 28,700 | 23,109 | 26,100 | -9.06% | 28,300 |
| 61825 | Supplemental RET. (401K) | 8,478 | 3,766 | 3,500 | 4,266 | 3,200 | -8.57% | 3,200 |
| 61830 | Group Insurance Contribution | 24,723 | 19,644 | 25,488 | 13,524 | 16,560 | -35.03% | 17,640 |
| 61832 | Group Term Insurance | 1,073 | 854 | 1,200 | 615 | 1,100 | -8.33% | 1,100 |
| 61853 | Workers Compensation Premiums | 1,700 | 1,700 | 2,890 | 2,890 | 2,890 | 0.00% | 2,100 |
| 61870 | Allowances | 6,500 | 1,022 | 8,000 | 22,065 | 8,000 | 0.00% | 8,000 |
| 61871 | Wellness Benefit | 1,440 | 1,790 | 1,440 | 960 | 960 | -33.33% | 960 |
| 61873 | Allowance-Cell Phone Reimb | 724 | 47 | 720 | 180 | 720 | 0.00% | 720 |
| Total Fringe Benefits | | 90,875 | 74,779 | 90,038 | 83,202 | 79,030 | -12.23% | 81,920 |
| 71920 | Professional Services - Legal | 142,249 | 153,710 | 170,000 | 170,000 | 195,000 | 14.71% | 195,000 |
| 71990 | Professional Services - Other | - | - | 25,000 | 23,700 | 0 | -100.00% | 0 |
| 72600 | Office Supplies & Materials | 1,534 | 2,198 | 2,000 | 2,000 | 2,000 | 0.00% | 2,000 |
| 72601 | Office Equipment | 2,692 | - | 3,000 | 2,585 | 3,000 | 0.00% | 3,000 |
| 72910 | Data Processing Supplies | 231 | 498 | 1,000 | 1,000 | 1,000 | 0.00% | 1,000 |
| 73110 | Meeting & Travel | 1,040 | 4,564 | 25,000 | 12,000 | 25,000 | 0.00% | 25,000 |
| 73120 | Tuition/Education Reimbursements | - | 999 | 1,000 | - | 1,000 | 0.00% | 1,000 |
| 73200 | Telephone Service | 40 | 14 | 900 | 106 | 300 | -66.67% | 300 |
| 73210 | Long Distance Telephone Service | - | - | 150 | 150 | 150 | 0.00% | 150 |
| 73420 | Reproduction Cost | - | 127 | 400 | 200 | 400 | 0.00% | 400 |
| 73510 | Building Repair & Maintenance | - | 285 | 5,876 | 4,876 | 1,000 | -82.98% | 1,000 |
| 73700 | Advertising | 280 | 377 | 500 | 300 | 500 | 0.00% | 500 |
| 73950 | Training & Employee Development | 3,466 | 571 | 12,700 | 4,000 | 12,700 | 0.00% | 12,700 |

FUND: General Operating Fund 1100
 ORG: City Manager 4120
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | ESTIMATED YEAR END JUN 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|---------------------|--------------------|--------------------|-----------------------------------|---------------------------------|-----------------------------|--|----------------------------------|
| 74500 | Insurance | 2,423 | 2,423 | 2,600 | 2,600 | 2,600 | 0.00% | 2,600 |
| 74910 | Dues & Subscription | 6,489 | 4,821 | 10,000 | 6,015 | 10,000 | 0.00% | 10,000 |
| 76300 | Development of City | 1,262 | 352 | 4,500 | 10,000 | 10,000 | 122.22% | 10,000 |
| Total Operating Expenses | | 161,707 | 170,936 | 264,626 | 239,532 | 264,650 | 0.01% | 264,650 |
| Total Budget | | 512,239 | 488,879 | 590,119 | 522,384 | 597,606 | 1.27% | 605,810 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|--------------------------|----------------------------------|---|---------------------|----------------------|
| FUND: 1100 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 4120 | | | | |
| 61210 | Salaries - Regular | Salary for City Manager and Administrative Manager as per salary sheet | 204,901 | 209,996 |
| 61230 | Salaries - Vacation Payout/Other | Based on historical needs | 2,500 | 2,563 |
| 61260 | Salaries-Temp/Part-time | | 40,278 | 40,278 |
| 61270 | Salaries - Longevity | | 6,248 | 6,404 |
| Total Personal Services | | | 253,926 | 259,240 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 19,500 | 19,900 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 times LGERS rate | 26,100 | 28,300 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 3,200 | 3,200 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 16,560 | 17,640 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 1,100 | 1,100 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate | 2,890 | 2,100 |
| 61870 | Allowances | Car Allowances - City Manager | 8,000 | 8,000 |
| 61871 | Wellness Benefit | 2 full time employees x \$408 = \$960.00 | 960 | 960 |
| 61873 | Allowance-Cell Phone Reimb | Vacant - City Manager \$60 x 2 = \$720 | 720 | 720 |
| Total Fringe Benefits | | | 79,030 | 81,920 |
| 71920 | Professional Services - Legal | City's General Legal Services | 195,000 | 195,000 |
| 72600 | Office Supplies & Materials | Consumable office supplies for the City Manager's Office. | 2,000 | 2,000 |
| 72601 | Office Equipment | Replacement equipment such as office chairs, calculators, shredders, etc. | 3,000 | 3,000 |
| 72910 | Data Processing Supplies | Toner cartridges for printer and fax for the City Manager's Office. | 1,000 | 1,000 |
| 73110 | Meeting & Travel | Meeting and travel for conference, seminar and certifications | 25,000 | 25,000 |
| 73120 | Tuition/Education Reimbursements | | 1,000 | 1,000 |
| 73200 | Telephone Service | Service for City Manager's Office (3111, 3112, 3146, 3388) | 300 | 300 |
| 73210 | Long Distance Telephone Service | | 150 | 150 |
| 73420 | Reproduction Cost | Reproduction, postage for certified mail | 400 | 400 |
| 73510 | Building Repair & Maintenance | | 1,000 | 1,000 |
| 73700 | Advertising | | 500 | 500 |
| 73950 | Training & Employee Development | Estimated costs for registration, training and conferences | 12,700 | 12,700 |
| 74500 | Insurance | Provided by HR | 2,600 | 2,600 |
| 74910 | Dues & Subscription | Annual Membership Dues and Subscriptions for City Manager | 10,000 | 10,000 |
| 76300 | Development of City | Misc. City economic promotions or special projects | 10,000 | 10,000 |
| Total Operating Expenses | | | 264,650 | 264,650 |
| Total Budget | | | 597,606 | 605,810 |

MISSION: *MIS Department provides guidance to the City in planning its strategic direction for current and future use of technology and software systems*

DESCRIPTION OF SERVICES: MIS determines the technology needs of all departments by compiling and analyzing data and recommends the appropriate hardware and/or software. We provide system security, network support and user training.

HIGHLIGHTS FROM FY 2022-23:

1. All OES servers upgraded to 2023 version (10 total)
2. All network gear at KCC switched over to 1GB switches and increased internet speed to 1GB for better performance to handle new equipment and patrons
3. Fiber installation to WWTP, moved phones onto City VOIP system, added WIFI access resulting in saving cost of phone system with outside company and making internet at WWTP reliable
4. Camera system installation to all Fire stations for added security
5. Antivirus moved to cloud and added XDR which will assist MIS with detecting, investigating and responding to potential threats

GOALS FOR FY 2022-23:

1. Install New Architecture for Veeam setup purchased with ARPA Funds
2. Replace AC unit in server room (current system is problematic in and causes server shutdowns)
3. New Security Analyst for MIS
4. Customer Suite upgrade for Utility Department begins (approximately 10 -12 months to complete)
5. Replace 10-year-old switch at City Hall and Public Service Complex
6. Assist Police Department with new software installation to replace current RMS system

FUND: General Operating Fund 1100
 ORG: MIS 4122
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|-----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 61210 | Salaries - Regular | 283,120 | 303,081 | 320,103 | 308,204 | 394,677 | 23% | 391,178 |
| 61251 | Salaries - Merit/Bonus | - | 5,000 | - | - | 0 | ~ | 0 |
| 61270 | Salaries - Longevity | 7,496 | 7,604 | 8,653 | 8,445 | 9,426 | 9% | 9,186 |
| | Total Personal Services | 290,616 | 315,685 | 328,756 | 316,648 | 404,103 | 23% | 400,364 |
| 61810 | Social Security Contribution | 23,164 | 25,046 | 25,200 | 24,696 | 31,000 | 23% | 30,700 |
| 61820 | Retirement Contribution | 29,788 | 36,187 | 40,100 | 37,865 | 49,200 | 23% | 51,700 |
| 61825 | Supplemental RET. (401K) | 4,247 | 4,546 | 4,900 | 4,623 | 6,000 | 22% | 5,900 |
| 61830 | Group Insurance Contribution | 24,429 | 23,661 | 33,984 | 25,505 | 41,400 | 22% | 44,100 |
| 61832 | Group Term Insurance | 1,198 | 1,196 | 1,700 | 1,016 | 2,000 | 18% | 2,000 |
| 61853 | Workers Compensation Premiums | 1,500 | 1,500 | 2,700 | 3,122 | 2,700 | 0% | 3,200 |
| 61870 | Allowances | 15,046 | 14,420 | 16,000 | 14,821 | 16,000 | 0% | 16,000 |
| 61871 | Wellness Benefit | 1,285 | 1,105 | 1,920 | 1,360 | 2,400 | 25% | 2,400 |
| | Total Fringe Benefits | 100,657 | 107,661 | 126,504 | 113,008 | 150,700 | 19% | 156,000 |
| 71927 | Professional Service - Consultant | 26,250 | 26,250 | 30,000 | 26,250 | 30,000 | 0% | 30,000 |
| 72600 | Office Supplies & Materials | 184 | 52 | 200 | 200 | 200 | 0% | 200 |
| 72910 | Data Processing Supplies | 30,925 | 40,366 | 30,000 | 40,280 | 40,000 | 33% | 40,000 |
| 72950 | Equipment Purchase - Noncapital | - | - | - | - | 50,000 | ~ | 50,000 |
| 73110 | Meeting & Travel | 457 | 8,125 | 12,000 | 12,000 | 12,000 | 0% | 12,000 |
| 73200 | Telephone Service | 17,049 | 31,226 | 30,000 | 25,792 | 30,000 | 0% | 30,000 |
| 73201 | Telephone Centrex Trunk Line | 48,364 | 53,551 | 50,000 | 50,000 | 50,000 | 0% | 50,000 |
| 73210 | Long Distance Telephone Service | - | - | 300 | - | 300 | 0% | 300 |
| 73250 | Postage | 43 | 103 | 100 | - | 100 | 0% | 100 |
| 73590 | Other Repair/Maintenance | 285,377 | 410,898 | 424,596 | 424,596 | 458,930 | 8% | 458,930 |
| 73950 | Training & Employee Development | 10,000 | 13,023 | 15,000 | 15,000 | 15,000 | 0% | 15,000 |
| 74500 | Insurance | 14,652 | 48,180 | 50,600 | 41,150 | 50,600 | 0% | 50,600 |
| | Total Operating Expenses | 433,302 | 631,773 | 642,796 | 635,268 | 737,130 | 15% | 737,130 |
| 75200 | Capital Outlay - Data Processing | 45,052 | 66,926 | 353,005 | 353,005 | 20,000 | -94% | 20,000 |
| | Total Capital Outlay | 45,052 | 66,926 | 353,005 | 353,005 | 20,000 | -94% | 20,000 |
| | Total Budget | 869,628 | 1,122,045 | 1,451,061 | 1,417,929 | 1,311,933 | -10% | 1,313,494 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|-----------------------------------|---|---------------------|-------------------|
| FUND: 1100 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 4122 | | | | |
| | | | | |
| 61210 | Salaries - Regular | | 394,677 | 391,178 |
| 61270 | Salaries - Longevity | | 9,426 | 9,186 |
| | Total Personal Services | | 404,103 | 400,364 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 31,000 | 30,700 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 49,200 | 51,700 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 6,000 | 5,900 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 41,400 | 44,100 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 2,000 | 2,000 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/Parttime per \$100 of Salary times WC rate | 2,700 | 3,200 |
| 61870 | Allowances | | 16,000 | 16,000 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate | 2,400 | 2,400 |
| | Total Fringe Benefits | | 150,700 | 156,000 |
| 71927 | Professional Service - Consultant | Remote Database Support | 30,000 | 30,000 |
| 72600 | Office Supplies & Materials | | 200 | 200 |
| 72910 | Data Processing Supplies | Data processing supplies for entire City | 40,000 | 40,000 |
| 72950 | Equipment Purchase - Noncapital | 5 year equipment replacement schedule all department computer requests units less than \$5,000/unit (formerly in 75200) | 50,000 | 50,000 |
| 73110 | Meeting & Travel | NCGLISA Fall/Winter Conference , GMIS National Conf, Banner FIN/HR Conf Banner CIS Conference | 12,000 | 12,000 |
| 73200 | Telephone Service | Information Technology Service-State Contract | 30,000 | 30,000 |
| 73201 | Telephone Centrex Trunk Line | Access fee for City wide phone service | 50,000 | 50,000 |
| 73210 | Long Distance Telephone Service | | 300 | 300 |
| 73250 | Postage | | 100 | 100 |
| 73590 | Other Repair/Maintenance | See Justification Schedule | 458,930 | 458,930 |
| 73950 | Training & Employee Development | NCGLISA Fall/Winter Conference , GMIS National Conf, Banner FIN/HR Conf Banner CIS Conference | 15,000 | 15,000 |
| 74500 | Insurance | GL/Property Insurance 13,600 and Cyber Insurance 37,000 (HR Provided) | 50,600 | 50,600 |
| | Total Operating Expenses | | 737,130 | 737,130 |
| 75200 | Capital Outlay - Data Processing | See CAPITAL OUTLAY | 20,000 | 20,000 |
| | Total Capital Outlay | | 20,000 | 20,000 |
| | Total Budget | | 1,311,933 | 1,313,494 |

JUSTIFICATION SUPPORTING SCHEDULES**FISCAL YEAR 2023-24****FUND: 1100****ORG: 4122**

| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |
|---------|-------------|----------|----------------------|
|---------|-------------|----------|----------------------|

| | | | |
|--------------------|---------------------------------|-------------------|-------------------|
| 73590 | Other Repair/Maintenance | | |
| | Banner FIN/HR | \$ 98,400 | \$ 98,400 |
| | Banner CIS | 40,000 | 40,000 |
| | Kofile Doc imaging | 7,500 | 7,500 |
| | Banner Self Service | 5,400 | 5,400 |
| | Firewall | 10,500 | 10,500 |
| | Cobol IT | 6,000 | 6,000 |
| | Netcobol IT | 1,700 | 1,700 |
| | Civic Plus | 15,000 | 15,000 |
| | Eaton battery backup | 10,000 | 10,000 |
| | Internet city wide | 50,000 | 50,000 |
| | Microfocus | 37,000 | 37,000 |
| | Redhat | 11,000 | 11,000 |
| | Iron Mountain - off site backup | 5,500 | 5,500 |
| | Teamviewer | 4,200 | 4,200 |
| | Antivirus | 18,000 | 18,000 |
| | Websense/Triton | 15,330 | 15,330 |
| | Phone system | 28,000 | 28,000 |
| | Vmware | 9,000 | 9,000 |
| | Veambackup | 5,600 | 5,600 |
| | Zoom | 5,000 | 5,000 |
| | MDM | 9,000 | 9,000 |
| | Timeclock | 23,000 | 23,000 |
| | Cisco MFA \$6 per user a month | 28,800 | 28,800 |
| | Fiber maintenance | 10,000 | 10,000 |
| | Adobe | 5,000 | 5,000 |
| Total 73590 | Other Repair/Maintenance | \$ 458,930 | \$ 458,930 |

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000

FISCAL YEAR 2023-24

FUND: 1100

ORG: 4122

75200 - CAPIT#

| Equipment # | Year/ Make Model | Hours | Estim | Purchase | Maintenance Cost | | | Replacement Equipment | | | | | | Replacement Cost | Manager Submitted |
|-------------|------------------|-------|--------------|----------|------------------|----------|----------|---|--|--|--|--|--|------------------|-------------------|
| | | | Auction Proc | Cost | FY 19-20 | FY 20-21 | FY 21-22 | | | | | | | | |
| | | | | | | | | 2 replacement network switches for city hall and public service complex | | | | | | 20,000.00 | 20,000.00 |
| Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | 20,000.00 | 20,000.00 |

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***Mission Statement:** The mission of Pride of Kinston is to spearhead historic commercial district revitalization using the Main Street approach that promotes economic development within the context of historic preservation.*

DESCRIPTION OF SERVICES: Revitalizing downtown Kinston through broad-based economic development by utilizing the architectural and cultural assets so as to revitalize the historic commercial district while stimulating downtown business and community growth. Managing Kinston Enterprise Building for Small Businesses through collaborative efforts with LCC Small Business Center, Pride of Kinston Board and other partners.

HIGHLIGHTS FROM FY 2022-2023:

1. Completed landscaping for the Maplewood Cemetery Project
2. Continuation and ramping up of social and other marketing for downtown Kinston
3. Christmas events are now major events with 8,000 attendees and over 1,000 participants
4. Buildings continue to sell with the intent to redevelop into mixed-use
5. Additional lighting was strung throughout the MSD to enhance the existing vibe, designate the current epi-center of activity, and heighten the sense of security
6. Downtown has been featured on several YouTube episodes of *My Tar Heel Adventures*, receiving more views than other featured communities
7. Several façade grants were awarded and those properties are various stages of improvement
8. 5 new business opened

GOALS FOR FY 2023-2024:

1. Continue with and build upon our successful marketing/awareness campaign of downtown Kinston and its assets and opportunities
2. Sell Kinston Enterprise Center so as to focus on the bigger mission of our organization
3. Have NC Main Street Board training in May
4. Develop with NC Main Street a Strategic Plan focused on next level revitalization
5. Focus on building ordinances, establishing a social district, identify a means of returning economic viability to South Queen St
6. Continue to work toward Main Street Accreditation
7. Partner with *The Paramount Project* to help raise funds for the restoration of the marquee and façade of the Paramount Theater as Phase I.
8. Install lighting and donor signage at Maplewood Cemetery to complete that project
9. Complete the Shirley Herring Memorial Garden, mural, and intersection gateway project at North and Mitchell Streets

FUND: General Operating Fund 1100

FISCAL YEAR 2023-24

ORG: Pride of Kinston 4123

PROGRAM: General Operating Fund 100

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|---------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|--------------------------|--|----------------------------------|
| 61210 | Salaries - Regular | 62,683 | 64,857 | 71,724 | 71,576 | 71,916 | 0.30% | 73,705 |
| 61251 | Salaries - Merit/Bonus | 1,000 | 2,500 | - | - | 0 | 0.00% | 0 |
| 61270 | Salaries - Longevity | - | - | - | - | 1,073 | ~ | 1,100 |
| Total Personal Services | | 63,683 | 67,357 | 71,724 | 71,576 | 72,989 | 1.88% | 74,804 |
| 61810 | Social Security Contribution | 4,971 | 5,225 | 5,500 | 5,517 | 5,600 | 1.91% | 5,800 |
| 61820 | Retirement Contribution | 6,527 | 7,705 | 8,300 | 8,289 | 8,400 | 1.30% | 9,700 |
| 61825 | Supplemental RET. (401K) | 940 | 973 | 1,100 | 1,073 | 1,100 | 0.00% | 1,200 |
| 61832 | Group Term Insurance | 263 | 255 | 400 | 235 | 400 | 0.00% | 400 |
| 61853 | Workers Compensation Premiums | - | - | 120 | 139 | 120 | ~ | 700 |
| Total Fringe Benefits | | 12,702 | 14,158 | 15,420 | 15,253 | 15,620 | 1.41% | 17,800 |
| 73110 | Meeting & Travel | - | 603 | 1,510 | 1,510 | 1,510 | 0.00% | 1,510 |
| 73950 | Training & Employee Development | - | - | 700 | 700 | 700 | ~ | 700 |
| Total Operating Expenses | | - | 603 | 2,210 | 2,210 | 2,210 | 0.00% | 2,210 |
| Total Capital Outlay | | - | - | - | - | 0 | ~ | 0 |
| Total Budget | | 76,384 | 82,118 | 89,354 | 89,038 | 90,819 | 1.78% | 94,814 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------------------|---------------------------------|---|---------------------|-------------------|
| ORG: 4123 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 61210 | Salaries - Regular | | 71,916 | 73,705 |
| 61270 | Salaries - Longevity | | 1,073 | 1,100 |
| Total Personal Services | | | 72,989 | 74,804 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 5,600 | 5,800 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 times LGERS rate | 8,400 | 9,700 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 1,100 | 1,200 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 0 | 0 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 400 | 400 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate | 120 | 700 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate | 0 | 0 |
| Total Fringe Benefits | | | 15,620 | 17,800 |
| 73110 | Meeting & Travel | See Justification Schedule | 1,510 | 1,510 |
| 73950 | Training & Employee Development | See Justification Schedule | 700 | 700 |
| Total Operating Expenses | | | 2,210 | 2,210 |
| Total Budget | | | 90,819 | 94,814 |

| JUSTIFICATION SUPPORTING SCHEDULES | | | FISCAL YEAR 2023-24 |
|------------------------------------|-------------|----------|----------------------|
| FUND: | 1100 | | |
| ORG: | 4123 | | |
| ACCOUNT: | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| | | | |
|--------------------|--|-----------------|-----------------|
| 73110 | Meeting & Travel | | |
| | NC Main Street (3 Nights @ \$120/night) | \$ 360 | \$ 360 |
| | National Main Street (4 Nights @ \$150/night) | 600 | 600 |
| | Meals to match City Allocation \$50/day | 350 | 350 |
| | Travel reimbursement for day trip for other Main Street Programs | 200 | 200 |
| | | | |
| Total 73110 | Meeting & Travel | \$ 1,510 | \$ 1,510 |

| | | | |
|--------------------|--|---------------|---------------|
| 73950 | Training & Employee Development | | |
| | General Main Street courses 4@\$25/each | \$ 100 | \$ 100 |
| | NC State Registration | 175 | 175 |
| | National Main Street Registration | 300 | 300 |
| | Other classes as needed | 125 | 125 |
| | | | |
| Total 73950 | Training & Employee Development | \$ 700 | \$ 700 |

MISSION: *The Collections Division of the City of Kinston Finance Department is dedicated to implementing fiscal policies, procedures and reporting mechanisms which will ensure proper management of the receipting and depositing of the City of Kinston's revenues.*

DESCRIPTION OF SERVICES:

The Collections division is responsible for maintaining accurate records in the billing and collection process according to the laws and policies that provide data to management. Collections also utilize all resources to ensure a maximum a collection rate for Beer and Wine Privilege License, Miscellaneous charges, Assessments, False Alarms, and Weed Abatement and Demolitions.

HIGHLIGHTS FROM FY 2022-23:

1. Continuous improvement of collection process to ensure internal control and to provide efficient ways in balancing and collection of payments.
2. Strategically scheduled 3 full-time employees to work drive thru and lobby to provide uninterrupted service to the citizens of Kinston.
3. Contacted all businesses to ensure Privilege Licenses are current.
4. Continued use of enforced collections to collect old accounts for False Alarms, Weed Abatements, Miscellaneous Billing, Privilege Licenses and other debts owed to the city.
5. Debt Setoff received over 30K from 96 debtors.
6. Contacted all hotels to ensure Occupancy Taxes are collected per statute.
7. Completion of annual NEOGOV class requirements.

GOALS FOR FY 2023-24

1. Implement barcode scanners for cashier stations to improve efficiency.
2. Begin accepting credit card payments.
3. Contact and educate new and existing businesses on the importance of registering and keeping current their Privilege Licenses.
4. Update policy manual on processing customers payments.
5. Cross train full-time employees on Return checks process, reviewing of journal entries from other departments and continue to train/educate new Revenue Collector in her role.

FUND: General Operating Fund

1100

FISCAL YEAR 2023-24

ORG: Collections

4130

PROGRAM: General Government

100

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------|----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 61210 | Salaries - Regular | 145,111 | 128,940 | 176,087 | 169,784 | 176,560 | 0% | 180,950 |
| 61230 | Salaries - Vacation Payout/Other | - | 5,869 | - | 1,325 | 0 | ~ | 0 |
| 61260 | Salaries-Temp/Part-time | 29,221 | 23,345 | - | 1,671 | 0 | ~ | 0 |
| 61270 | Salaries - Longevity | 634 | 792 | 925 | - | 787 | -15% | 787 |
| Total Personal Services | | 174,965 | 159,019 | 177,012 | 172,780 | 177,347 | 0% | 181,737 |
| 61810 | Social Security Contribution | 13,016 | 11,839 | 13,600 | 13,049 | 13,600 | 0% | 14,000 |
| 61820 | Retirement Contribution | 15,275 | 15,580 | 21,600 | 20,470 | 21,600 | 0% | 23,500 |
| 61825 | Supplemental RET. (401K) | 1,615 | 1,571 | 2,700 | 2,547 | 2,700 | 0% | 2,800 |
| 61830 | Group Insurance Contribution | 33,717 | 27,389 | 38,232 | 38,232 | 37,260 | -3% | 39,690 |
| 61832 | Group Term Insurance | 619 | 492 | 887 | 547 | 890 | 0% | 912 |
| 61853 | Workers Compensation Premiums | 1,900 | 1,900 | 3,103 | 3,588 | 3,103 | 0% | 1,500 |
| 61871 | Wellness Benefit | 1,355 | 1,455 | 2,160 | 705 | 2,160 | 0% | 2,160 |
| Total Fringe Benefits | | 67,797 | 60,225 | 82,282 | 79,137 | 81,313 | -1% | 84,562 |
| 72600 | Office Supplies & Materials | 1,271 | 987 | 1,400 | 1,368 | 1,400 | 0% | 1,400 |
| 72601 | Office Equipment | 740 | 1,555 | 1,000 | 1,010 | 1,000 | 0% | 1,000 |
| 72910 | Data Processing Supplies | 206 | 208 | 450 | - | 450 | 0% | 450 |
| 73110 | Meeting & Travel | - | 348 | 400 | 307 | 400 | 0% | 400 |
| 73200 | Telephone Service | - | - | 700 | - | 700 | 0% | 700 |
| 73392 | Bank Card Collection Fee | 57 | - | 2,000 | 2,000 | 2,000 | 0% | 2,000 |
| 73394 | Lock Box Fees | - | - | 8,100 | 8,100 | 8,100 | 0% | 8,100 |
| 73395 | Cash Over/Cash Short | (58) | 259 | 300 | 450 | 300 | 0% | 300 |
| 73397 | Debt Setoff Expenses | 1,860 | 1,860 | 2,500 | 2,500 | 2,500 | 0% | 2,500 |
| 73410 | Printing | - | - | 100 | 100 | 100 | 0% | 100 |
| 73420 | Reproduction Cost | - | - | 100 | 100 | 100 | 0% | 100 |
| 73510 | Building Repair & Maintenance | - | - | 150 | 150 | 150 | 0% | 150 |
| 73520 | Equipment Repair/Maintenance | - | - | 400 | 400 | 400 | 0% | 400 |
| 73910 | Testing and Evaluation | - | - | 150 | 150 | 150 | 0% | 150 |
| 73950 | Training & Employee Development | - | - | 400 | 400 | 400 | 0% | 400 |
| 74500 | Insurance | 2,765 | 4,729 | 5,061 | 5,061 | 5,061 | 0% | 5,061 |

FUND: General Operating Fund

1100

FISCAL YEAR 2023-24

ORG: Collections

4130

PROGRAM: General Government

100

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|-------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 74910 | Dues & Subscription | - | - | 250 | - | 250 | 0% | 250 |
| 74950 | Collections Fees-Property Tax | 175,170 | 186,468 | 191,000 | 191,000 | 191,000 | 0% | 189,000 |
| 74990 | Miscellaneous | 1,354 | 863 | 400 | 399 | 400 | 0% | 400 |
| Total Operating Expenses | | 184,719 | 197,277 | 214,861 | 213,495 | 214,861 | 0% | 212,861 |
| Total Capital Outlay | | - | - | - | - | 0 | ~ | 0 |
| Total Budget | | 427,481 | 416,520 | 474,155 | 465,413 | 473,521 | -0% | 479,160 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|--------------------------|---------------------------------|---|---------------------|-------------------|
| FUND: 1100 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 4130 | | | | |
| 61210 | Salaries - Regular | | 176,560 | 180,950 |
| 61270 | Salaries - Longevity | | 787 | 787 |
| Total Personal Services | | | 177,347 | 181,737 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 13,600 | 14,000 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 times LGERS rate | 21,600 | 23,500 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 2,700 | 2,800 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 37,260 | 39,690 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 890 | 912 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate | 3,103 | 1,500 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate | 2,160 | 2,160 |
| Total Fringe Benefits | | | 81,313 | 84,562 |
| 72600 | Office Supplies & Materials | 2-Ply Receipt Tape, Envelopes, Other Misc. Office supplies, pens, pencils, etc. | 1,400 | 1,400 |
| 72601 | Office Equipment | Receipt printers, electric staplers, adding machines, work station improvements, etc. | 1,000 | 1,000 |
| 72910 | Data Processing Supplies | 5 Printer Cartridges for cashiers & Revenue Collector @ \$90 each, receipt printer ink | 450 | 450 |
| 73110 | Meeting & Travel | Educational seminars, Tax Collector's Conference, Notary | 400 | 400 |
| 73200 | Telephone Service | Six (6) Phone Lines and a fax line (1679) | 700 | 700 |
| 73392 | Bank Card Collection Fee | Bank Card Fees | 2,000 | 2,000 |
| 73394 | Lock Box Fees | Fees to process Lock box | 8,100 | 8,100 |
| 73395 | Cash Over/Cash Short | Cash over/under when balancing cashier drawers | 300 | 300 |
| 73397 | Debt Setoff Expenses | Accurint @ \$155/mo (12 months), envelopes, paper, ink, labels, postage | 2,500 | 2,500 |
| 73410 | Printing | Miscellaneous forms | 100 | 100 |
| 73420 | Reproduction Cost | City hall copier 2500 @ \$.04 per copy | 100 | 100 |
| 73510 | Building Repair & Maintenance | Repairs to offices/cashier stations | 150 | 150 |
| 73520 | Equipment Repair/Maintenance | Maintenance for vault, stuffing machine | 400 | 400 |
| 73910 | Testing and Evaluation | Testing for new hires and current employees | 150 | 150 |
| 73950 | Training & Employee Development | Registrations for conferences, quarterly meetings and Misc. workshops for Revenue Collector & Cashiers | 400 | 400 |
| 74500 | Insurance | Property and General Liability; Crime Policy Insurance - PER HR | 5,061 | 5,061 |
| 74910 | Dues & Subscription | Membership dues for Notary | 250 | 250 |
| 74950 | Collections Fees-Property Tax | Fee to Lenoir County for property tax collection; and NCDMV for vehicle tax collection | 191,000 | 189,000 |
| 74990 | Miscellaneous | Misc, employee appreciation | 400 | 400 |
| Total Operating Expenses | | | 214,861 | 212,861 |
| Total Budget | | | 473,521 | 479,160 |

***MISSION:** Purchasing and Warehouse is dedicated to implementing fiscal policies, procedures and reporting mechanisms which will ensure efficient and effective disbursement of City of Kinston's resources.*

DESCRIPTION OF SERVICES:

The Purchasing & Warehouse Division provides assistance and guidance to City departments that are buying goods or services while ensuring compliance with State Statutes and local policies. The division is responsible for maintaining and auditing the Procurement Card and Fuel Card Program, disposing of City surplus material and equipment, operating a Central Store containing an inventory of goods, and operating and monitoring the fuel island to support City departments in their day-to-day operations.

HIGHLIGHTS FROM FY 2022-23:

1. Maintain City purchasing policy to ensure it coincides with changes to State purchasing laws.
2. Provide City employees and potential vendors access to pertinent information needed to conduct business with the City.
3. Updated vendor list and sourced new suppliers to ensure effective inventory controls.
4. Cross trained employees regarding Purchasing duties.

GOALS FOR FY 2023-24:

1. Update and purge warehouse inventory to better serve departments.
2. Certify and train warehouse staff.
3. Simplify requisition and purchase order process.
4. Cross train with A/P to further develop and streamline purchasing/receiving processes.

FUND: General Operating Fund 1100
 ORG: Purchasing & Warehouse 4133
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--|--------------------|--------------------|-----------------------------------|----------------------------------|--------------------------|--|----------------------------------|
| 61210 Salaries - Regular | 103,401 | 116,977 | 134,047 | 123,466 | 137,103 | 2% | 140,512 |
| 61230 Salaries- Vacation Payouts/Other | 5,057 | 3,902 | - | 1,462 | 0 | | 0 |
| 61270 Salaries - Longevity | 2,364 | 818 | 859 | 860 | 859 | 0% | 881 |
| Total Personal Services | 110,822 | 121,698 | 134,906 | 125,787 | 137,963 | 2% | 141,393 |
| 61810 Social Security Contribution | 8,363 | 9,149 | 10,400 | 9,559 | 10,600 | 2% | 10,900 |
| 61820 Retirement Contribution | 11,360 | 13,978 | 16,500 | 15,048 | 16,800 | 2% | 18,300 |
| 61825 Supplemental RET. (401K) | 1,551 | 1,755 | 2,100 | 1,852 | 2,100 | 0% | 2,200 |
| 61830 Group Insurance Contribution | 14,071 | 13,968 | 25,488 | 9,205 | 24,840 | -3% | 26,460 |
| 61832 Group Term Insurance | 425 | 456 | 700 | 404 | 700 | 0% | 800 |
| 61853 Workers Compensation Premiums | 900 | 900 | 2,033 | 2,033 | 2,033 | 0% | 1,200 |
| 61871 Wellness Benefit | 685 | 435 | 1,440 | 40 | 1,440 | 0% | 1,440 |
| Total Fringe Benefits | 37,355 | 40,641 | 58,661 | 38,140 | 58,513 | -0% | 61,300 |
| 72200 Small Tools & Supplies | 432 | 14 | 200 | 396 | 1,000 | 400% | 1,000 |
| 72300 Safety & Uniform Supplies | 334 | 301 | 505 | 505 | 505 | 0% | 505 |
| 72420 Building Supplies | 438 | 865 | 850 | 850 | 1,200 | 41% | 1,200 |
| 72600 Office Supplies & Materials | 581 | 360 | 700 | 1,446 | 700 | 0% | 700 |
| 72601 Office Equipment | - | - | - | - | 1,300 | ~ | 1,300 |
| 72910 Data Processing Supplies | - | - | 200 | 200 | 200 | 0% | 200 |
| 73110 Meeting and Travel | 80 | 233 | 1,900 | 1,900 | 1,900 | 0% | 1,900 |
| 73200 Telephone Service | 7 | 7 | 75 | 75 | 75 | 0% | 75 |
| 73700 Advertising | - | - | 250 | 250 | 250 | 0% | 250 |
| 73950 Training & Employee Development | - | 1,126 | 3,000 | 3,000 | 6,210 | 107% | 6,210 |
| 74140 Rent of Uniforms | 452 | 320 | 500 | 500 | 500 | 0% | 500 |
| 74400 Service Maintenance Contracts | 201 | 815 | 1,000 | 761 | 1,000 | 0% | 1,000 |
| 74500 Insurance | 7,520 | 7,900 | 8,453 | 8,453 | 8,453 | 0% | 8,453 |
| 74520 Vehicle Insurance | 161 | 200 | 214 | 214 | 214 | 0% | 214 |
| 74810 Fleet Maintenance Charges | 439 | 121 | 1,600 | 1,600 | 1,600 | 0% | 1,600 |
| 74820 Fleet Fuel Charges | 217 | 145 | 600 | 600 | 600 | 0% | 600 |
| 74910 Dues & Subscriptions | 100 | 150 | 300 | 300 | 300 | 0% | 300 |
| 74961 Lenoir County Schools | - | - | 200 | 200 | 200 | 0% | 200 |

FUND: General Operating Fund 1100
 ORG: Purchasing & Warehouse 4133
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|--------------------------|--|----------------------------------|
| Total Operating Expenses | 10,962 | 12,558 | 20,547 | 21,250 | 26,207 | 28% | 26,207 |
| 75500 Capital Outlay-Other Equipment | 14,460 | - | - | - | 0 | ~ | 0 |
| Total Capital Outlay | 14,460 | - | - | - | 0 | ~ | 0 |
| Total Budget | 173,599 | 174,897 | 214,114 | 185,178 | 222,683 | 4% | 228,900 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------------------|---------------------------------|---|---------------------|-------------------|
| FUND: 1100 | | | | |
| ORG: 4133 | | | DEPT REQ | MANAGER SUBMITTED |
| 61210 | Salaries - Regular | | 137,103 | 140,512 |
| 61270 | Salaries - Longevity | | 859 | 881 |
| Total Personal Services | | | 137,963 | 141,393 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 10,600 | 10,900 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 16,800 | 18,300 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 2,100 | 2,200 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 24,840 | 26,460 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 700 | 800 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate | 2,033 | 1,200 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate | 1,440 | 1,440 |
| Total Fringe Benefits | | | 58,513 | 61,300 |
| 72200 | Small Tools & Supplies | Misc tools for shop repairs, hand truck | 1,000 | 1,000 |
| 72300 | Safety & Uniform Supplies | See Justification Schedule | 505 | 505 |
| 72420 | Building Supplies | See Justification Schedule | 1,200 | 1,200 |
| 72600 | Office Supplies & Materials | See Justification Schedule | 700 | 700 |
| 72601 | Office Equipment | See Justification Schedule | 1,300 | 1,300 |
| 72910 | Data Processing Supplies | Toner for laser printer (2x\$100=\$200) | 200 | 200 |
| 73110 | Meeting and Travel | Conference, Meals and Mileage for CLGPO (x2) | 1,900 | 1,900 |
| 73200 | Telephone Service | Purchasing (939-3135), Warehouse (939-3121 and 939-3122), Fax machine (527-2347) | 75 | 75 |
| 73700 | Advertising | Advertising for bids and auctions as required | 250 | 250 |
| 73950 | Training & Employee Development | CLGPO (x2) 5 classes @ 600; Notary Course (x3) @70 | 6,210 | 6,210 |
| 74140 | Rent of Uniforms | Rental of uniforms for warehouse staff (2x \$4.49/week - 52 weeks) | 500 | 500 |
| 74400 | Service Maintenance Contracts | See Justification Schedule | 1,000 | 1,000 |
| 74500 | Insurance | Provided by HR | 8,453 | 8,453 |
| 74520 | Vehicle Insurance | Warehouse truck - Provided by HR | 214 | 214 |
| 74810 | Fleet Maintenance Charges | See Justification Schedule | 1,600 | 1,600 |
| 74820 | Fleet Fuel Charges | Fuel for truck | 600 | 600 |
| 74910 | Dues & Subscriptions | See Justification Schedule | 300 | 300 |
| 74961 | Lenoir County Schools | Proceeds from the sale of Law Enforcement seized material | 200 | 200 |
| Total Operating Expenses | | | 26,207 | 26,207 |
| Total Budget | | | 222,683 | 228,900 |

JUSTIFICATION SUPPORTING SCHEDULES**FISCAL YEAR 2023-24****FUND: 1100****ORG: 4133**

| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |
|---------|-------------|----------|----------------------|
|---------|-------------|----------|----------------------|

| | | | |
|--------------------|--------------------------------------|---------------|---------------|
| 72300 | Safety & Uniform Supplies | | |
| | Safety Shoes | \$ 375 | \$ 375 |
| | Gloves and Glasses | 25 | 25 |
| | First Aid Kit Supplies | 25 | 25 |
| | Warehouse T Shirts | 80 | 80 |
| | | | |
| Total 72300 | Safety & Uniform Supplies | \$ 505 | \$ 505 |

| | | | |
|--------------------|------------------------------------|-----------------|-----------------|
| 72420 | Building Supplies | | |
| | Weed spray for inventory yard | \$ 200 | \$ 200 |
| | Fire extinguisher replacement | 100 | 100 |
| | Supplies for warehouse maintenance | 100 | 100 |
| | Fuel for forklifts | 800 | 800 |
| | | | |
| Total 72420 | Building Supplies | \$ 1,200 | \$ 1,200 |

| | | | |
|--------------------|--|---------------|---------------|
| 72600 | Office Supplies & Materials | | |
| | Printer and Copier Paper | \$ 150 | \$ 150 |
| | CAGP Award | 100 | 100 |
| | Misc office supplies | 450 | 450 |
| | | | |
| | | | |
| Total 72600 | Office Supplies & Materials | \$ 700 | \$ 700 |

| | | | |
|--------------------|-----------------------------|-----------------|-----------------|
| 72601 | Office Equipment | | |
| | Printer (color) and Scanner | \$ 1,300 | \$ 1,300 |
| | | | |
| | | | |
| Total 72601 | Office Equipment | \$ 1,300 | \$ 1,300 |

JUSTIFICATION SUPPORTING SCHEDULES**FISCAL YEAR 2023-24****FUND: 1100****ORG: 4133**

| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |
|---------|-------------|----------|----------------------|
|---------|-------------|----------|----------------------|

| | | | |
|--------------------|--------------------------------------|-----------------|-----------------|
| 74400 | Service Maintenance Contracts | | |
| | Warehouse Copier Rental | \$ 300 | \$ 300 |
| | Anticipated | 700 | 700 |
| | | | |
| | | | |
| | | | |
| Total 74400 | Service Maintenance Contracts | \$ 1,000 | \$ 1,000 |

| | | | |
|--------------------|---|-----------------|-----------------|
| 74810 | Fleet Maintenance Charges | | |
| | State inspection, oil change and services for truck | \$ 200 | \$ 200 |
| | Oil change and service for forklifts | 400 | 400 |
| | Repairs to division equipment | 1,000 | 1,000 |
| | | | |
| | | | |
| Total 74810 | Fleet Maintenance Charges | \$ 1,600 | \$ 1,600 |

| | | | |
|--------------------|-----------------------------------|---------------|---------------|
| 74910 | Dues & Subscriptions | | |
| | CAGP Dues - 3 Employees | \$ 150 | \$ 150 |
| | GFOA Dues - Purchasing Department | 150 | 150 |
| | | | |
| | | | |
| | | | |
| Total 74910 | Dues & Subscriptions | \$ 300 | \$ 300 |

MISSION: *The Accounting Division is dedicated to implementing fiscal policies, procedures and reporting mechanisms which will enable management to ascertain the City's financial condition, evaluate its performance, and plan its future.*

DESCRIPTION OF SERVICES:

The Accounting Division oversees and maintains all financial transaction activities to ensure they are in compliance with the Generally Accepted Accounting Principles, Government Auditing Standards, Federal and State laws, and local ordinances, policies and procedures. The division is responsible for accurately posting transactions to the general ledger, cash management, payroll processing, accounts payable, fixed assets, and debt management. We assist departments with financial grant management, completion of various federal and state regulatory reports, and annual budget preparation. Accounting is responsible for the implementation and upkeep of financial policies and procedures, internal auditing of transactions and reporting, and the preparation of the annual financial audit and the Comprehensive Annual Financial Report.

HIGHLIGHTS FROM FY 2022-23:

1. Received an unmodified opinion of the Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2022.
2. Received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the fiscal year ending June 30, 2021.
3. Provided oversight of data accumulation and report submission for American Rescue Plan Act funding received and prepared spending plan for use of funds.
4. Data accumulation and preparation and submission of various reports summarizing the financial impact of COVID-19 to the City of Kinston.

GOALS FOR FY 2023-24:

1. Implement the use of the GASB reporting module integral to Banner Finance.
2. Implement ACH payments for vendor accounts payable and employee reimbursement and travel advances.
3. Redesign Fixed Asset In-Service forms, policies and procedures on a web-based platform for ease of access and electronic submission and archiving.
4. Streamline monthly closing process to provide financial data to departments in a timelier manner.

FUND: General Operating Fund 1100
 ORG: Finance 4134
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------|----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 61210 | Salaries - Regular | 328,400 | 348,186 | 409,441 | 404,228 | 410,565 | 0% | 420,774 |
| 61251 | Salaries - Merit/Bonus | - | 5,000 | - | - | 0 | ~ | 0 |
| 61260 | Salaries-Temp/Part-time | 10,688 | 5,896 | - | 765 | 0 | ~ | 0 |
| 61270 | Salaries - Longevity | 1,230 | 1,230 | 3,074 | 2,932 | 3,678 | 20% | 3,770 |
| Total Personal Services | | 340,317 | 360,311 | 412,515 | 407,925 | 414,244 | 0% | 424,545 |
| 61810 | Social Security Contribution | 25,191 | 26,789 | 31,600 | 30,844 | 31,700 | 0% | 32,500 |
| 61820 | Retirement Contribution | 34,882 | 41,319 | 50,300 | 48,768 | 50,500 | 0% | 54,900 |
| 61825 | Supplemental RET. (401K) | 4,903 | 5,217 | 6,200 | 6,064 | 6,300 | 2% | 6,400 |
| 61830 | Group Insurance Contribution | 46,982 | 47,304 | 63,720 | 63,720 | 62,100 | -3% | 66,150 |
| 61832 | Group Term Insurance | 1,385 | 1,368 | 2,100 | 1,331 | 2,100 | 0% | 2,200 |
| 61853 | Workers Compensation Premiums | 900 | 900 | 2,033 | 2,351 | 2,033 | 0% | 3,500 |
| 61871 | Wellness Benefit | 2,525 | 2,740 | 3,600 | 2,480 | 3,600 | 0% | 3,600 |
| 61873 | Allowance-Cell Phone Reimb | 8 | 578 | 900 | 900 | 900 | 0% | 900 |
| Total Fringe Benefits | | 116,775 | 126,214 | 160,453 | 156,457 | 159,233 | -1% | 170,150 |
| 71910 | Professional Services-Accounting | 46,548 | 45,050 | 50,000 | 50,000 | 50,000 | 0% | 50,000 |
| 71990 | Professional Services-Other | - | - | 8,000 | 8,000 | 3,000 | -63% | 3,000 |
| 72400 | Maintenance & Repair Supplies | - | 12 | 400 | 400 | 400 | 0% | 400 |
| 72600 | Office Supplies & Materials | 4,137 | 4,987 | 5,000 | 5,000 | 5,000 | 0% | 5,000 |
| 72601 | Office Equipment | 1,583 | 829 | 1,500 | 1,500 | 1,500 | 0% | 1,500 |
| 72910 | Data Processing Supplies | 115 | - | 2,000 | 2,000 | 2,000 | 0% | 2,000 |
| 73110 | Meeting & Travel | 39 | 768 | 2,000 | 2,000 | 2,000 | 0% | 2,000 |
| 73200 | Telephone Service | 1,201 | 1,223 | 1,224 | 1,224 | 1,500 | 23% | 1,500 |
| 73250 | Postage | 2,524 | 17,220 | 10,000 | 12,737 | 18,052 | 81% | 13,052 |
| 73398 | Bank Fees | - | - | 3,300 | 3,300 | 3,300 | 0% | 3,300 |
| 73410 | Printing | 887 | 674 | 3,000 | 3,000 | 3,000 | 0% | 3,000 |
| 73420 | Reproduction Costs | - | - | 450 | 450 | 450 | 0% | 450 |
| 73430 | City Hall Copier | 1,413 | 1,314 | 4,393 | 4,393 | 4,393 | 0% | 4,393 |
| 73510 | Building Repair & Maintenance | - | - | 1,500 | 1,500 | 1,500 | 0% | 1,500 |

FUND: General Operating Fund 1100
 ORG: Finance 4134
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|---------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 73520 | Equipment Repair/Maintenance | 973 | 1,152 | 2,000 | 2,000 | 2,000 | 0% | 2,000 |
| 73590 | Other Repair & Maintenance | 5,185 | 13,453 | 21,000 | 21,000 | 21,000 | 0% | 21,000 |
| 73950 | Training & Employee Development | 1,510 | 977 | 3,500 | 3,500 | 3,500 | 0% | 3,500 |
| 74390 | Rent of Other Equipment | 2,306 | 2,321 | 2,600 | 2,600 | 2,600 | 0% | 2,600 |
| 74400 | Service & Maintenance Contracts | 3,729 | 5,410 | 5,350 | 5,350 | 5,400 | 1% | 5,400 |
| 74500 | Insurance | 7,532 | 9,369 | 8,955 | 8,955 | 8,955 | 0% | 8,955 |
| 74910 | Dues & Subscription | 2,321 | 1,634 | 1,800 | 1,800 | 1,800 | 0% | 1,800 |
| 74990 | Miscellaneous | 578 | 729 | 1,500 | 1,960 | 1,500 | 0% | 1,500 |
| Total Operating Expenses | | 82,583 | 107,122 | 139,472 | 142,670 | 142,850 | 2% | 137,850 |
| Total Budget | | 539,675 | 593,647 | 712,440 | 707,052 | 716,327 | 1% | 732,545 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|--------------------------|----------------------------------|---|---------------------|----------------------|
| FUND: 1100 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 4134 | | | | |
| 61210 | Salaries - Regular | | 410,565 | 420,774 |
| 61260 | Salaries-Temp/Part-time | | 0 | 0 |
| 61270 | Salaries - Longevity | | 3,678 | 3,770 |
| Total Personal Services | | | 414,244 | 424,545 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 31,700 | 32,500 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 50,500 | 54,900 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 6,300 | 6,400 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 62,100 | 66,150 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 2,100 | 2,200 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate | 2,033 | 3,500 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate - \$480 | 3,600 | 3,600 |
| 61873 | Allowance-Cell Phone Reimb | \$50/MONTH FINANCE DIRECTOR, \$25/MONTH ASS'T FINANCE DIRECTOR | 900 | 900 |
| Total Fringe Benefits | | | 159,233 | 170,150 |
| 71910 | Professional Services-Accounting | Per Signed Contract for FY22 Audit | 50,000 | 50,000 |
| 71990 | Professional Services-Other | See Justification Schedule | 3,000 | 3,000 |
| 72400 | Maintenance & Repair Supplies | Misc maintenance & repair supplies | 400 | 400 |
| 72600 | Office Supplies & Materials | Misc office supplies for office area | 5,000 | 5,000 |
| 72601 | Office Equipment | Replacement of office equipment | 1,500 | 1,500 |
| 72910 | Data Processing Supplies | See Justification Schedule | 2,000 | 2,000 |
| 73110 | Meeting & Travel | See Justification Schedule | 2,000 | 2,000 |
| 73200 | Telephone Service | DEX monthly charges \$125*12 | 1,500 | 1,500 |
| 73250 | Postage | See Justification Schedule | 18,052 | 13,052 |
| 73398 | Bank Fees | Bank supplies; Monthly bank analysis charges for transaction processing | 3,300 | 3,300 |
| 73410 | Printing | See Justification Schedule | 3,000 | 3,000 |
| 73420 | Reproduction Costs | Quarterly copier rent & supplies | 450 | 450 |
| 73430 | City Hall Copier | See Justification Schedule | 4,393 | 4,393 |
| 73510 | Building Repair & Maintenance | Misc building repair and maintenance (Breakroom) | 1,500 | 1,500 |
| 73520 | Equipment Repair/Maintenance | Small office machine repair, maintenance and replacements (printers, scanners, computers, monitors) | 2,000 | 2,000 |
| 73590 | Other Repair & Maintenance | See Justification Schedule | 21,000 | 21,000 |
| 73950 | Training & Employee Development | See Justification Schedule | 3,500 | 3,500 |
| 74390 | Rent of Other Equipment | Pitney Bowe's lease | 2,600 | 2,600 |
| 74400 | Service & Maintenance Contracts | See Justification Schedule | 5,400 | 5,400 |
| 74500 | Insurance | Provided by HR | 8,955 | 8,955 |
| 74910 | Dues & Subscription | See Justification Schedule | 1,800 | 1,800 |
| 74990 | Miscellaneous | Employee Appreciation and other miscellaneous expenses | 1,500 | 1,500 |
| Total Operating Expenses | | | 142,850 | 137,850 |
| Total Budget | | | 716,327 | 732,545 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-24 | |
|------------------------------------|-------------|---------------------|----------------------|
| FUND: | 1100 | | |
| ORG: | 4134 | | |
| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| | | | |
|--------------------|------------------------------------|-----------------|-----------------|
| 71990 | Professional Services-Other | | |
| | Arbitrage | 2,000 | 2,000 |
| | Cost Allocation Plan Update | 1,000 | 1,000 |
| | | | |
| | | | |
| | | | |
| Total 71990 | Professional Services-Other | \$ 3,000 | \$ 3,000 |

| | | | |
|--------------------|--|-----------------|-----------------|
| 72910 | Data Processing Supplies | | |
| | Printer cartridges 4@\$125 (Acct Mgr, Acct Tech) | \$ 500 | \$ 500 |
| | Printer cartridges 4@90 (Acct & AP) | 360 | 360 |
| | Printer cartridges 8@115 (Fin Dir) | 920 | 920 |
| | Misc supplies | 220 | 220 |
| | | | |
| Total 72910 | Data Processing Supplies | \$ 2,000 | \$ 2,000 |

| | | | |
|--------------------|--------------------------------------|-----------------|-----------------|
| 73110 | Meeting & Travel | | |
| | SOG Conference Finance Director | \$ 1,400 | \$ 1,400 |
| | SOG Class Assistant Finance Director | 600 | 600 |
| | | | |
| | | | |
| | | | |
| Total 73110 | Meeting & Travel | \$ 2,000 | \$ 2,000 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-24 | |
|------------------------------------|-------------|---------------------|----------------------|
| FUND: | 1100 | | |
| ORG: | 4134 | | |
| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| | | | |
|--------------------|-------------------------|------------------|------------------|
| 73250 | Postage | | |
| | City Postage | \$ 15,000 | \$ 10,000 |
| | Supplies ink 3 @ \$250 | 750 | 750 |
| | labels 2 @ \$25 | 50 | 50 |
| | Annual rate PO Box 3049 | 332 | 332 |
| | Annual rate PO Box 339 | 1,920 | 1,920 |
| | | | |
| Total 73250 | Postage | \$ 18,052 | \$ 13,052 |

| | | | |
|--------------------|-----------------------|-----------------|-----------------|
| 73410 | Printing | | |
| | Tabs & Cover for CAFR | \$ 500 | \$ 500 |
| | W-2's/1099's | 500 | 500 |
| | Copy Paper | 2,000 | 2,000 |
| | | | |
| | | | |
| Total 73410 | Printing | \$ 3,000 | \$ 3,000 |

| | | | |
|--------------------|-------------------------|-----------------|-----------------|
| 73430 | City Hall Copier | | |
| | City Hall- Front lobby | \$ 1,160 | \$ 1,160 |
| | Finance | 3,233 | 3,233 |
| | | | |
| | | | |
| | | | |
| Total 73430 | City Hall Copier | \$ 4,393 | \$ 4,393 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-24 | |
|------------------------------------|-------------|---------------------|----------------------|
| FUND: | 1100 | | |
| ORG: | 4134 | | |
| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| | | | |
|--------------------|---------------------------------------|------------------|------------------|
| 73590 | Other Repair & Maintenance | | |
| | Formfusion Tax Package | \$ 1,800 | \$ 1,800 |
| | Redcort Software \$395; | 395 | 395 |
| | Quickbooks Enterprise Maint | 3,550 | 3,550 |
| | Lobby Central | 648 | 648 |
| | Proware Asset Keeper | 499 | 499 |
| | Other Additions | 1,729 | 1,729 |
| | Fixed Asset Upgrade \$600; | 600 | 600 |
| | CFS Tax | 1,100 | 1,100 |
| | Evisions FormFusion | 3,474 | 3,474 |
| | Evisions IntelleCheck Payroll | 4,198 | 4,198 |
| | Evisions IntelleCheck A/P | 2,599 | 2,599 |
| | Add on software | 408 | 408 |
| | | | |
| Total 73590 | Other Repair & Maintenance | \$ 21,000 | \$ 21,000 |

| | | | |
|--------------------|---|-----------------|-----------------|
| 73950 | Training & Employee Development | | |
| | Finance Director continuing education for CPA license (3 @ \$250) | \$ 750 | \$ 750 |
| | 2 SOG conferences (2 @ \$600) | 1,200 | 1,200 |
| | Continuing Ed for Asst Fin Dir | 800 | 800 |
| | 1 Continuing Ed for each full time Finance Staff (5@ \$150) | 750 | 750 |
| | | | |
| Total 73950 | Training & Employee Development | \$ 3,500 | \$ 3,500 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-24 | |
|------------------------------------|-------------|---------------------|----------------------|
| FUND: | 1100 | | |
| ORG: | 4134 | | |
| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| | | | |
|--------------------|--|-----------------|-----------------|
| 74400 | Service & Maintenance Contracts | | |
| | CopyPro | \$ 3,600 | \$ 3,600 |
| | Vital Records | 300 | 300 |
| | Brewer Company Inc. | 1,500 | 1,500 |
| | | | |
| | | | |
| Total 74400 | Service & Maintenance Contracts | \$ 5,400 | \$ 5,400 |

| | | | |
|--------------------|---|-----------------|-----------------|
| 74910 | Dues & Subscription | | |
| | GFOA \$225 | \$ 225 | \$ 225 |
| | NCGFOA \$50 | 50 | 50 |
| | CAFR Fee \$505 | 505 | 505 |
| | Free Press \$175 | 175 | 175 |
| | NCACPA \$290 | 290 | 290 |
| | AICPA \$265 | 265 | 265 |
| | Publications relating to GAAP, Budgeting, Internal Control, Financial and Debt Management, New Pronouncements FASB, GASB, PCAOB, LGC, etc \$290 | 290 | 290 |
| | | | |
| Total 74910 | Dues & Subscription | \$ 1,800 | \$ 1,800 |

MISSION: *Human Resources is responsible for the recruitment and selection of qualified employees, position classification, administer benefits, manages personnel records, and provide services that promote a work environment that is characterized by fair treatment of staff, open communications, personal accountability, trust and mutual respect.*

DESCRIPTION OF SERVICES: Manage employee benefits, post open positions, conduct new employee orientation, organize annual open enrollment, assist Target Care and employees with annual biometrics, assist in EEOC claims, correct errors and provide payroll services, assist employees with retirement process and questions, set-up and monitor annual training classes.

HIGHLIGHTS FROM FY 2022-23:

1. Thirteen employee retirements
2. 87% Biometric participation with Target Care and Nurse result follow-ups
3. Annual Employee Training in Workplace Behavior and Diversity
4. Cross-training of HR personnel
5. Participation in Job Fairs in surrounding areas
6. Bids requested for TPA Services under Workers Compensation

GOALS FOR FY 2023-24:

1. Examine policies, procedures, systems and overall functions of HR
2. Continue work on uploading former personnel files for electronic filing
3. Strengthen recruitment, interviewing, reduce turn-over rate
4. Complete the Career Development program for Administration personnel

| FUND: General Operating Fund | | 1100 | | FISCAL YEAR 2023-24 | | | | |
|--|------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| ORG: Human Resources Admin | | 4140 | | | | | | |
| PROGRAM: General Government | | 100 | | | | | | |
| Note: * = Item less than \$500; ~ = Division by zero | | | | | | | | |
| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
| 61210 | Salaries - Regular | 121,990 | 118,773 | 165,724 | 157,414 | 171,730 | 4% | 176,001 |
| 61230 | Salaries - Vacation Payout/Other | 8,196 | - | - | - | 0 | ~ | 0 |
| 61251 | Salaries - Merit/Bonus | - | 1,750 | - | - | 0 | ~ | 0 |
| 61260 | Salaries-Temp/Part-time | 10,138 | 63 | 11,000 | 10,568 | 13,000 | 18% | 13,000 |
| 61270 | Salaries - Longevity | 2,841 | 1,188 | 1,418 | 1,418 | 1,446 | 2% | 1,482 |
| | Total Personal Services | 143,165 | 121,773 | 178,142 | 169,400 | 186,176 | 5% | 190,483 |
| 61810 | Social Security Contribution | 10,862 | 9,460 | 13,700 | 12,995 | 14,300 | 4% | 14,600 |
| 61820 | Retirement Contribution | 13,632 | 13,977 | 20,400 | 19,014 | 21,100 | 3% | 23,000 |
| 61825 | Supplemental RET. (401K) | 1,830 | 1,785 | 2,600 | 2,361 | 2,600 | 0% | 2,700 |
| 61830 | Group Insurance Contribution | 12,298 | 4,297 | 21,240 | 11,113 | 20,700 | -3% | 22,050 |
| 61832 | Group Term Insurance | 504 | 475 | 900 | 514 | 900 | 0% | 900 |
| 61853 | Workers Compensation Premiums | 1,200 | 4,962 | 1,500 | 1,734 | 1,700 | 13% | 1,600 |
| 61870 | Allowances | 1,239 | 1,989 | 1,800 | 1,758 | 1,800 | 0% | 1,800 |
| 61871 | Wellness Benefit | 880 | 240 | 1,200 | 280 | 720 | -40% | 1,200 |
| 61872 | Retiree Wellness Benefit | 1,270 | 4,800 | 8,640 | 7,674 | 4,800 | -44% | 8,640 |
| 61873 | Allowance-Cell Phone Reimbursement | 14 | 876 | 1,800 | 900 | 1,800 | 0% | 1,800 |
| 61890 | Death Benefits | | - | 3,000 | - | 3,000 | 0% | 3,000 |
| | Total Fringe Benefits | 43,729 | 42,860 | 76,780 | 58,343 | 73,420 | -4% | 81,290 |
| 71990 | Professional Services - Other | 31,354 | 50,599 | 50,200 | 48,262 | 54,945 | 9% | 54,945 |
| 72600 | Office Supplies & Materials | 1,096 | 4,919 | 2,000 | 1,472 | 2,000 | 0% | 2,000 |
| 72910 | Data Processing Supplies | 645 | 137 | 1,200 | 233 | 1,200 | 0% | 1,200 |
| 72990 | Miscellaneous Supplies | 78 | - | - | 511 | 0 | ~ | 0 |
| 73110 | Meeting & Travel | 252 | 863 | 1,930 | 1,750 | 2,600 | 35% | 2,600 |
| 73200 | Telephone Service | 444 | 465 | 500 | 344 | 500 | 0% | 500 |
| 73220 | Cellular Telephone Service | 993 | 60 | - | - | 0 | ~ | 0 |
| 73250 | Postage | 41 | 37 | 100 | 33 | 100 | 0% | 100 |
| 73410 | Printing | - | 67 | 200 | - | 200 | 0% | 200 |
| 73520 | Equipment Repair/Maintenance | - | 1,920 | 300 | - | 300 | 0% | 300 |

| FUND: General Operating Fund | | 1100 | | FISCAL YEAR 2023-24 | | | | |
|--|---------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| ORG: Human Resources Admin | | 4140 | | | | | | |
| PROGRAM: General Government | | 100 | | | | | | |
| Note: * = Item less than \$500; ~ = Division by zero | | | | | | | | |
| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
| 73590 | Other Repair & Maintenance | 100 | - | - | - | 0 | ~ | 0 |
| 73700 | Advertising | 7,754 | 6,301 | 15,000 | 9,905 | 15,000 | 0% | 15,000 |
| 73950 | Training & Employee Development | 120 | 269 | 1,500 | 167 | 1,500 | 0% | 1,500 |
| 73990 | Temporary Labor Services | - | 18,931 | - | - | 0 | ~ | 0 |
| 74400 | Service & Maintenance Contracts | 1,064 | 1,369 | 1,800 | 1,284 | 1,800 | 0% | 1,800 |
| 74500 | Insurance | 16,000 | 4,582 | 17,000 | 15,845 | 17,000 | 0% | 17,000 |
| 74910 | Dues & Subscription | 467 | 567 | 1,650 | 1,017 | 1,650 | 0% | 1,650 |
| 74920 | Claims and Adjustments | 24,565 | - | - | - | 0 | ~ | 0 |
| 74921 | Medical Reimbursement-Retiree | 236,041 | 227,907 | 200,000 | 196,606 | 200,000 | 0% | 200,000 |
| | Total Operating Expenses | 321,014 | 318,994 | 293,380 | 277,428 | 298,795 | 2% | 298,795 |
| | Total Budget | 507,908 | 483,627 | 548,302 | 505,171 | 558,391 | 2% | 570,568 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------------------|---------------------------------|--|---------------------|-------------------|
| FUND: 1100 | | | | |
| ORG: 4140 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 61210 | Salaries - Regular | Salaries for HR Director (2% for Budget Mgr. Duties), Personnel Technician (5% for certification), and 1/2 Asst HR Director (5% for certification.) | 171,730 | 176,001 |
| 61260 | Salaries-Temp/Part-time | HR Clerk | 13,000 | 13,000 |
| 61270 | Salaries - Longevity | | 1,446 | 1,482 |
| Total Personal Services | | | 186,176 | 190,483 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 14,300 | 14,600 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 21,100 | 23,000 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 2,600 | 2,700 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 20,700 | 22,050 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 900 | 900 |
| 61853 | Workers Compensation Premiums | Workers Compensation Premium Cost from HR | 1,700 | 1,600 |
| 61870 | Allowances | Travel cost for HR Director, travel cost for Assistant HR Director | 1,800 | 1,800 |
| 61871 | Wellness Benefit | 50% of Asst. Director, 100% of Personnel Tech | 720 | 1,200 |
| 61872 | Retiree Wellness Benefit | Wellness paid for employees who retire during the FY- 23 eligible | 4,800 | 8,640 |
| 61873 | Allowance Cell Phone | 50% Asst. Director, 100% Director | 1,800 | 1,800 |
| 61890 | Death Benefits | The City took over the payment for an insurance plan that folded. There are still several retirees on the program. | 3,000 | 3,000 |
| Total Fringe Benefits | | | 73,420 | 81,290 |
| 71990 | Professional Services - Other | See Justification Schedule | 54,945 | 54,945 |
| 72600 | Office Supplies & Materials | See Justification Schedule | 2,000 | 2,000 |
| 72910 | Data Processing Supplies | Printer toner, cartridges for officer printers, ink for calculators- \$1,200 | 1,200 | 1,200 |
| 73110 | Meeting & Travel | See Justification Schedule | 2,600 | 2,600 |
| 73200 | Telephone Service | Services for TDD line as required for federal funding and federal grants. | 500 | 500 |
| 73250 | Postage | Costs of postage for special mailings as is needed for retirees and self-insurance plan. | 100 | 100 |
| 73410 | Printing | Simple printing cost for envelops and business cards | 200 | 200 |
| 73520 | Equipment Repair/Maintenance | Repair of printers and ID Printer, scanners and various office equipment | 300 | 300 |
| 73700 | Advertising | All jobs are advertised daily on government jobs.com at (\$9000). Additional advertising is placed at Dick Broadcasting and KISS 102 FM, Kinston Free Press, social media markets and markets such as APPA, APWA, ASSE, etc. | 15,000 | 15,000 |
| 73950 | Training & Employee Development | Class room setting for Personnel Tech to obtain IPMA-CP certification | 1,500 | 1,500 |
| 74400 | Service & Maintenance Contracts | Copier cost for HR Copier which is used by HR personnel and Vaccination Coordinator | 1,800 | 1,800 |
| 74500 | Insurance | Cost of insurance for property and general liability | 17,000 | 17,000 |
| 74910 | Dues & Subscription | See Justification Schedule | 1,650 | 1,650 |
| 74921 | Medical Reimbursement-Retiree | See Justification Schedule for Retiree medical coverage and Reimbursement of medical coverage | 200,000 | 200,000 |
| Total Operating Expenses | | | 298,795 | 298,795 |
| Total Budget | | | 558,391 | 570,568 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-24 | |
|------------------------------------|-------------|---------------------|----------------------|
| FUND: | 1100 | | |
| ORG: | 4140 | | |
| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| | | | |
|--------------------|---|------------------|------------------|
| 71990 | Professional Services - Other | | |
| | Neogov (Insight/OHC/Onboarding- Increased for FY23/24 | \$ 15,000 | \$ 15,000 |
| | Government jobs- Increased for FY23/24 | 9,245 | 9,245 |
| | OPEB annual reporting | 6,900 | 6,900 |
| | ACA annual reporting | 7,800 | 7,800 |
| | Retiree health benefit GAPB reporting | 8,000 | 8,000 |
| | City Supplement for Employees retiring during the fiscal year | 8,000 | 8,000 |
| | | | |
| Total 71990 | Professional Services - Other | \$ 54,945 | \$ 54,945 |

| | | | |
|--------------------|--|-----------------|-----------------|
| 72600 | Office Supplies & Materials | | |
| | Ink and blank badges for ID system | \$ 1,000 | \$ 1,000 |
| | Folders, flyers, job fair supplies | 400 | 400 |
| | Pens, paper, ink | 600 | 600 |
| | | | |
| | | | |
| Total 72600 | Office Supplies & Materials | \$ 2,000 | \$ 2,000 |

| | | | |
|--------------------|-----------------------------|-----------------|-----------------|
| 73110 | Meeting & Travel | | |
| | OMPO Conference | \$ 1,200 | \$ 1,200 |
| | WC Court Attendance | 400 | 400 |
| | Employment Law class | 1,000 | 1,000 |
| | | | |
| | | | |
| Total 73110 | Meeting & Travel | \$ 2,600 | \$ 2,600 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-24 | |
|------------------------------------|-------------|---------------------|----------------------|
| FUND: | 1100 | | |
| ORG: | 4140 | | |
| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| | | | |
|--------------------|--|-----------------|-----------------|
| 74910 | Dues & Subscription | | |
| | Dues to NCIPMA for 3 employees - \$55/each | \$ 165 | \$ 165 |
| | Membership for IPMA for organization | 500 | 500 |
| | Subscription to ACH for Specialist | 900 | 900 |
| | OMPO | 75 | 75 |
| | Other | 35 | 35 |
| | | | |
| Total 74910 | Dues & Subscription | \$ 1,675 | \$ 1,675 |

| | | | |
|--------------------|--|-------------------|-------------------|
| 74921 | Medical Reimbursement-Retiree | | |
| | Reimbursement for medical coverage on Retirees | \$ 65,000 | \$ 65,000 |
| | City portion of Retiree medical coverage on Retirees | 135,000 | 135,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Total 74921 | Medical Reimbursement-Retiree | \$ 200,000 | \$ 200,000 |

MISSION: *To deliver professional, responsive, efficient and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance and protect the prosperity and quality of life in Kinston and its service area.*

DESCRIPTION OF SERVICES: The Street Section of the Water Resources Division is now comprised of 9 employees that perform maintenance and repair of 116.01 miles of City maintained streets. They are responsible for the maintenance and repair of asphalt utility cuts, potholes, asphalt cracking, sidewalks, contract tree removal along City right-of-way, and contract mowing of the City rights-of-way. The Street Section is also responsible for snow and ice removal during winter storm events and street cleaning during hurricanes and other adverse weather events.

HIGHLIGHTS FROM FY 2022-23:

1. Completed our 2022 Road Improvement Project installing 2056 tons of asphalt on portions of 7 City Streets, including the full resurfacing of Doctors Drive.
2. Used contract paving services to perform asphalt repairs after major utility repairs in Walls Alley and performed annual crack sealing and maintenance.
3. Assist Engineering Section with contractor oversight for resurfacing work and road construction at Butterfield and Briarpatch subdivisions to serve new residential developments.
4. Performed Concrete repairs at Police Department parking lot entrances in preparation for Asphalt resurfacing of parking lots.

GOALS FOR FY 2023-24:

1. Hire and train new staff to fill vacancies (currently 2 vacancies in 9 positions) to improve response times to citizen complaints related to roads and sidewalks.
2. Replace old field data devices to access live GIS map/database and future mobile work order system.
3. Continue administration of entry level CDL Driver training program to meet NCDMV requirements for employees obtaining commercial driver licenses in multiple departments.

FUND: General Operating Fund 1100
 ORG: Street Maintenance 4252
 PROGRAM: General Government 300

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------|-----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 61210 | Salaries - Regular | 270,206 | 234,229 | 375,590 | 315,083 | 384,467 | 2% | 394,027 |
| 61220 | Salaries - Overtime | 4,606 | 7,505 | 8,000 | 3,930 | 8,000 | 0% | 8,200 |
| 61230 | Salaries - Vacation Payout/Other | 4,792 | 8,252 | 900 | 6,831 | 2,000 | 122% | 2,050 |
| 61240 | Salaries - Standby | 181 | 550 | 3,300 | 674 | 2,200 | -33% | 2,255 |
| 61270 | Salaries - Longevity | 5,410 | 5,173 | 4,960 | 4,815 | 3,433 | % | 3,518 |
| Total Personal Services | | 285,195 | 255,708 | 392,750 | 331,333 | 400,100 | 2% | 410,051 |
| 61810 | Social Security Contribution | 21,233 | 19,107 | 30,100 | 25,093 | 30,700 | 2% | 31,400 |
| 61820 | Retirement Contribution | 29,230 | 29,380 | 47,800 | 39,713 | 48,700 | 2% | 53,000 |
| 61825 | Supplemental RET. (401K) | 4,125 | 3,661 | 5,900 | 4,803 | 6,100 | 3% | 6,100 |
| 61830 | Group Insurance Contribution | 55,554 | 42,989 | 76,464 | 51,670 | 74,520 | -3% | 79,380 |
| 61832 | Group Term Insurance | 1,107 | 898 | 1,900 | 838 | 2,000 | 5% | 2,000 |
| 61853 | Workers Compensation Premiums | 2,800 | 2,800 | 4,066 | 4,702 | 4,066 | 0% | 3,300 |
| 61870 | Allowances | - | 200 | - | 500 | 0 | ~ | 0 |
| 61871 | Wellness Benefit | 2,410 | 2,630 | 4,320 | 940 | 4,320 | 0% | 4,320 |
| 61873 | Cellular Telephone Service | 1,322 | 901 | 770 | 448 | 770 | 0% | 770 |
| Total Fringe Benefits | | 117,781 | 102,565 | 171,320 | 128,707 | 171,176 | -0% | 180,270 |
| 72200 | Small Tools & Hand Supplies | 4,823 | 3,961 | 8,000 | 5,562 | 8,000 | 0% | 8,000 |
| 72210 | Signs & Supplies | 414 | - | - | - | 0 | ~ | 0 |
| 72220 | Stormwater Sewer and Supplies | - | - | - | 24 | 0 | ~ | 0 |
| 72250 | Street Construction | 116,201 | 40,044 | 154,412 | 154,406 | 143,000 | -7% | 143,000 |
| 72300 | Safety & Uniform Supplies | 5,810 | 4,015 | 6,400 | 6,068 | 7,100 | 11% | 7,100 |
| 72430 | Sidewalk Supplies | 17,753 | 14,283 | 25,000 | 24,801 | 25,000 | 0% | 25,000 |
| 72490 | Traffic Signal Supplies | 6 | - | - | - | 0 | | 0 |
| 72990 | Miscellaneous | 492 | 1,108 | 2,000 | 1,847 | 0 | -100% | 0 |
| 73110 | Meetings & Travel | 148 | 310 | 3,000 | 1,605 | 3,000 | 0% | 3,000 |
| 73220 | Cellular Telephone Service | - | - | 700 | 562 | 0 | -100% | 0 |
| 73300 | Electric Expense City | - | 2 | - | - | 0 | ~ | 0 |
| 73301 | Electric Expenses/Street Lighting | 182,459 | 187,697 | 185,000 | 181,901 | 185,000 | 0% | 185,000 |
| 73360 | Landfill Fees | 1,063 | - | 3,000 | 2,000 | 3,000 | 0% | 3,000 |
| 73520 | Equipment Repair/Maintenance | - | 67 | 1,000 | 771 | 1,000 | 0% | 1,000 |
| 73570 | Street Resurfacing Repair | 307 | 196,720 | 562,690 | 562,690 | 656,000 | 17% | 200,000 |

FUND: General Operating Fund 1100
 ORG: Street Maintenance 4252
 PROGRAM: General Government 300

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|---------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 73600 | Street Prevention Repair/Maint | 37,871 | 65,962 | 109,500 | 109,500 | 80,000 | -27% | 80,000 |
| 73950 | Training & Employee Development | 1,726 | 1,146 | 4,600 | 3,907 | 4,600 | 0% | 4,600 |
| 74140 | Rent of Uniforms | 1,621 | 866 | 2,100 | 1,521 | 2,200 | 5% | 2,200 |
| 74400 | Service & Maintenance Contracts | 91,663 | 100,783 | 102,600 | 102,470 | 102,600 | 0% | 102,600 |
| 74500 | Insurance | 7,289 | 7,508 | 8,034 | 8,034 | 8,034 | 0% | 8,034 |
| 74520 | Vehicle Insurance | 7,000 | 7,210 | 7,715 | 7,715 | 7,715 | 0% | 7,715 |
| 74810 | Fleet Maintenance Charges | 32,181 | 29,867 | 60,000 | 72,585 | 60,000 | 0% | 60,000 |
| 74820 | Fleet Fuel Charges | 18,473 | 18,911 | 42,450 | 34,215 | 44,360 | 4% | 44,360 |
| 74910 | Dues & Subscription | 225 | 283 | 300 | 300 | 300 | 0% | 300 |
| 74920 | Claims & Adjustments | - | - | 8,400 | 8,400 | 8,400 | 0% | 8,400 |
| 77110 | Installment Contracts | 122,012 | 30,352 | 18,058 | 18,058 | 18,524 | 3% | 18,524 |
| 77210 | Installment Contracts Interest | 4,732 | 2,960 | 2,286 | 2,286 | 1,835 | -20% | 1,835 |
| Total Operating Expenses | | 654,267 | 714,057 | 1,317,245 | 1,311,228 | 1,375,868 | 4% | 919,868 |
| 75400 | Capital Outlay - Vehicles | - | - | - | (20) | 149,148 | ~ | 149,148 |
| 75500 | Capital Outlay - Equipment | - | 18,472 | 8,385 | 8,385 | 0 | -100% | 0 |
| Total Capital Outlay | | - | 18,472 | 8,385 | 8,365 | 149,148 | 1679% | 149,148 |
| Total Budget | | 1,057,242 | 1,090,801 | 1,889,700 | 1,779,633 | 2,096,292 | 11% | 1,659,337 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|-------------------------|-----------------------------------|---|---------------------|-------------------|
| FUND: 1100 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 4252 | | | | |
| 61210 | Salaries - Regular | Regular salary costs for all full time employees; includes HTH | 384,467 | 394,027 |
| 61220 | Salaries - Overtime | For emergency operations during severe weather and special projects (based on historical numbers) | 8,000 | 8,200 |
| 61230 | Salaries - Vacation Payout/Other | Based on previous years | 2,000 | 2,050 |
| 61240 | Salaries - Standby | Compensate for personnel called in on as needed basis for emergencies & holidays based on historical numbers | 2,200 | 2,255 |
| 61270 | Salaries - Longevity | Compensation in recognition of tenure (see Salary Sheet) | 3,433 | 3,518 |
| Total Personal Services | | | 400,100 | 410,051 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 30,700 | 31,400 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 48,700 | 53,000 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 6,100 | 6,100 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 74,520 | 79,380 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 2,000 | 2,000 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate | 4,066 | 3,300 |
| 61871 | Wellness Benefit | Full time employees x \$480 | 4,320 | 4,320 |
| 61873 | Cellular Telephone Service | G. Acevedo 252.560.2077; CSII (Vacant) | 770 | 770 |
| Total Fringe Benefits | | | 171,176 | 180,270 |
| 72200 | Small Tools & Hand Supplies | Replacement of small hand, battery powered, and electric tools | 8,000 | 8,000 |
| 72250 | Street Construction | See Justification Schedule | 143,000 | 143,000 |
| 72300 | Safety & Uniform Supplies | See Justification Schedule | 7,100 | 7,100 |
| 72430 | Sidewalk Supplies | Concrete and other supplies to repair sidewalk | 25,000 | 25,000 |
| 72950 | Equipment Purchase - Noncapital | See Justification Schedule | 6,200 | 6,200 |
| 73110 | Meetings & Travel | APWA Street and Station Conference; National Road and Maintenance Exposition and various skills specific workshops to enhance employee knowledge | 3,000 | 3,000 |
| 73301 | Electric Expenses/Street Lighting | Electricity operation of 2,065 street lights within the City limits based on \$0.07 per kwh | 185,000 | 185,000 |
| 73360 | Landfill Fees | Disposal of vegetation and demolition | 3,000 | 3,000 |
| 73520 | Equipment Repair/Maintenance | To repair and service chainsaws, weed eaters, blowers, etc. | 1,000 | 1,000 |
| 73570 | Street Resurfacing Repair | Resurfacing of city streets on a 25 yr cycle: 5,280 linear feet per mile x 4.64 miles x \$26.75 per linear foot = \$655,354. | 656,000 | 200,000 |
| 73600 | Street Prevention Repair/Maint | Continue annual commitment for contracted crack filling of City streets to prevent deterioration (\$30,000). Continue with Hardee Road improvement (\$50,000) | 80,000 | 80,000 |
| 73950 | Training & Employee Development | See Justification Schedule | 4,600 | 4,600 |
| 74140 | Rent of Uniforms | 7 employees x 5.61 per week x 52 weeks + \$3.00 surcharge X 52 weeks = \$2,198.04) | 2,200 | 2,200 |
| 74400 | Service & Maintenance Contracts | See Justification Schedule | 102,600 | 102,600 |
| 74500 | Insurance | Based on previous year, to be provided by HR | 8,034 | 8,034 |
| 74520 | Vehicle Insurance | Based on previous year, to be provided by HR | 7,715 | 7,715 |
| 74810 | Fleet Maintenance Charges | Vehicle/Equipment maintenance and repair performed by Fleet Maintenance | 60,000 | 60,000 |
| 74820 | Fleet Fuel Charges | Gasoline for vehicles and equipment 7,000 gallons of gasoline @ \$2.48 10,000 gallons of Diesel @ \$2.70 per gallon | 44,360 | 44,360 |
| 74910 | Dues & Subscription | APWA dues for Superintendent | 300 | 300 |
| 74920 | Claims & Adjustments | Based on previous year, to be provided by HR | 8,400 | 8,400 |
| 77110 | Installment Contracts | Provided by Finance | 18,524 | 18,524 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|--------------------------|--------------------------------|--|---------------------|-------------------|
| FUND: 1100 | | | | |
| ORG: 4252 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 77210 | Installment Contracts Interest | Provided by Finance | 1,835 | 1,835 |
| Total Operating Expenses | | | 1,375,868 | 919,868 |
| 75400 | Capital Outlay - Vehicles | Replace vehicle #504 2008 Sterling LT7500 Dump Truck with equivalent vehicle | 149,148 | 149,148 |
| Total Capital Outlay | | | 149,148 | 149,148 |
| Total Budget | | | 2,096,292 | 1,659,337 |

| FISCAL YEAR 2023-24 | | | |
|---------------------|-------------|----------|----------------------|
| FUND: | 1100 | | |
| ORG: | 4252 | | |
| ACCOUNT: | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| 72250 | Street Construction | COST | |
|--------------------|--|-------------------|-------------------|
| | General maint. of the City's street system | \$ 100,000 | \$ 100,000 |
| | Prepare for resurfacing projects and major repairs | 35,000 | 35,000 |
| | Materials for adverse road conditions such as salt and brine | 8,000 | 8,000 |
| Total 72250 | Street Construction | \$ 143,000 | \$ 143,000 |

| 72300 | Safety & Uniform Supplies | COST | |
|--------------------|---|-----------------|-----------------|
| | PPE supplies for employees | \$ 1,165 | \$ 1,165 |
| | Replace work zone signs/stands | 4,000 | 4,000 |
| | Safety Shoes (\$125 x 9 employees) | 1,125 | 1,125 |
| | Class 3 Safety Apparel (\$90 x 9) | 810 | 810 |
| | Safety incentive budgeted in PS 6900-7301 | | |
| Total 72300 | Safety & Uniform Supplies | \$ 7,100 | \$ 7,100 |

| 72950 | Equipment Purchase - Noncapital | COST | |
|--------------------|---|-----------------|-----------------|
| | Lumber and nails to build barricades, canvas to cover trucks, water coolers, and other small items not budget elsewhere | \$ 2,000 | \$ 2,000 |
| | Replace 2 Microsoft Surface Pro with data capabilities (\$1,800 x 2) | 3,600 | 3,600 |
| | Office scanner for Gil (Fujitsu \$1550) | 600 | 600 |
| Total 72950 | Equipment Purchase - Noncapital | \$ 6,200 | \$ 6,200 |

| 73950 | Training & Employee Development | COST | |
|--------------------|---|-----------------|-----------------|
| | Provide required training for employees in confined space/ trenching and shoring (\$50 x 9 employees) | \$ 450 | \$ 450 |
| | Career development program to further skills of employees and provide better service | 1,750 | 1,750 |
| | Entry Level Driver Training class (\$200 x 6 employees) | 1,200 | 1,200 |
| | Permit and license fees (\$200 x 6 employees) | 1,200 | 1,200 |
| Total 73950 | Training & Employee Development | \$ 4,600 | \$ 4,600 |

| 74400 | Service & Maintenance Contracts | COST | |
|--------------------|--|-------------------|-------------------|
| | Contract for privatized right-of-way mowing monthly | \$ 43,500 | \$ 43,500 |
| | Removal of dead and damaged trees in the City right-of-way's that pose a liability to the City | 48,000 | 48,000 |
| | Norfolk Southern crossing maintenance | 8,000 | 8,000 |
| | City's share of NCDOT bridge inspections for City bridges | 3,100 | 3,100 |
| Total 74400 | Service & Maintenance Contracts | \$ 102,600 | \$ 102,600 |

| CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000 | | | | | | | | | | | | | FISCAL YEAR 2023-24 | | | |
|--|-----------------------------------|---------|--------------|-----------|------------------|----------|----------|---|-------------------------|------------------------------------|----------|---------------|------------------------------------|------------------------|-------------------|--|
| FUND: 1100 | | | | | | | | | | | | | | | | |
| ORG: 4252 | | | | | | | | | | | | | | | | |
| 75400 CAPITAL OUTLAY - MOTOR VEHICLES | | | Estim | Purchase | Maintenance Cost | | | | | | | | | | | |
| Vehicle # | Retiring Vehicle Year/ Make Model | Mileage | Auction Proc | Cost | FY 20-21 | FY 21-22 | FY 22-23 | Replacement Vehicle Year/Make Model | Dealer Replacement Cost | GVW 26,000 LBS OR GREATER (YES/NO) | ROAD TAX | TAGS (\$6.00) | APPLICABLE UPFIT COST OTHER VENDOR | TOTAL REPLACEMENT COST | Manager Submitted | |
| 504 | 2008 Sterling LT7500 Dump Truck | 82,168 | 4,000.00 | 83,746.00 | 2,374.77 | 839.24 | 2,677.40 | 2024 International Dump Truck HV607 SBA | 147,141.73 | YES | 2,000.00 | 6.00 | | 149,148 | 149,148 | |
| Total | | | 4,000.00 | 83,746.00 | 2,374.77 | 839.24 | 2,677.40 | | | | | | | 149,148 | 149,148 | |

MISSION: *To deliver professional, responsive, efficient, and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance, and protect the prosperity and quality of life in Kinston and its service area.*

DESCRIPTION OF SERVICES: The Cemeteries Section includes the staff and expenses for employees performing all cemetery maintenance and grave activities, plus the employees involved in building/property maintenance, traffic signals and traffic signs. The city owns and maintains five cemeteries (Westview, Southview, Maplewood/Hebrew, Colonial, and Cedar Grove) and has an agreement to maintain the Temple Israel cemetery on Hill Farm Road.

HIGHLIGHTS FROM FY 2022-23:

1. Completed engineering for next phase of Westview Cemetery paving.
2. Completed street sign upgrades in Lincoln City, Eastover, and Tanglewood neighborhoods.
3. Replaced conflict monitor tester, used to test traffic signals.
4. Working on improvements to data flow for cemetery sales/burials.

GOALS FOR FY 2023-24:

1. Pave areas in Westview Cemetery where lots are being sold.
2. Complete street sign upgrades in Greenmead and Lawrence Heights neighborhoods and between Highland Avenue and Plaza/Carey west of Herritage Street.
3. Replace two traffic signal controllers.
4. Evaluate cemetery space needs for next 10-20 years.

FUND: General Operating Fund 1100
 ORG: Buildings, Grounds, Cemetery 4253
 PROGRAM: General Government 300

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------|------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 61210 | Salaries - Regular | 165,613 | 152,654 | 208,888 | 181,492 | 231,747 | 10.94% | 237,509 |
| 61220 | Salaries - Overtime | 4,727 | 7,105 | 6,000 | 6,129 | 6,000 | 0.00% | 6,150 |
| 61230 | Salaries - Vacation Payout/Other | 126 | 9,707 | - | - | 0 | ~ | 0 |
| 61240 | Salaries - Standby | 1,607 | 1,220 | 1,800 | 1,493 | 1,800 | 0.00% | 1,845 |
| 61260 | Salaries-Temp/Part-time | 25,604 | 28,058 | 25,000 | 21,358 | 3,921 | -84.32% | 3,921 |
| 61270 | Salaries - Longevity | 2,786 | 3,118 | 927 | 1,126 | 1,126 | 21.48% | 1,154 |
| Total Personal Services | | 200,463 | 201,862 | 242,615 | 211,599 | 244,594 | 0.82% | 250,580 |
| 61810 | Social Security Contribution | 14,924 | 15,103 | 18,600 | 15,841 | 18,800 | 1.08% | 19,200 |
| 61820 | Retirement Contribution | 19,781 | 22,176 | 26,500 | 23,164 | 29,300 | 10.57% | 31,900 |
| 61825 | Supplemental RET. (401K) | 2,548 | 2,395 | 3,300 | 2,825 | 3,700 | 12.12% | 3,800 |
| 61830 | Group Insurance Contribution | 38,264 | 32,326 | 42,480 | 36,848 | 49,680 | 16.95% | 52,920 |
| 61832 | Group Term Insurance | 683 | 590 | 1,100 | 572 | 1,200 | 9.09% | 1,200 |
| 61853 | Workers Compensation Premiums | 1,200 | 1,200 | 2,354 | 2,722 | 2,354 | 0.00% | 2,000 |
| 61870 | Allowances | 400 | 300 | - | - | 0 | ~ | 0 |
| 61871 | Wellness Benefit | 2,060 | 1,965 | 2,400 | 1,315 | 2,880 | 20.00% | 2,880 |
| 61873 | Allowance-Cell Phone Reimbursement | 553 | 626 | 400 | 384 | 400 | 0.00% | 400 |
| Total Fringe Benefits | | 80,414 | 76,680 | 97,134 | 83,671 | 108,314 | 11.51% | 114,300 |
| 72200 | Small Tools & Hand Supplies | 927 | 662 | 900 | 896 | 1,500 | 66.67% | 1,500 |
| 72210 | Signs & Supplies | 6,882 | 11,282 | 15,000 | 14,675 | 15,000 | 0.00% | 15,000 |
| 72300 | Safety & Uniform Supplies | 1,414 | 1,342 | 1,400 | 1,455 | 1,500 | 7.14% | 1,500 |
| 72400 | Maintenance & Repair Supplies | 934 | 1,545 | 1,000 | 600 | 1,000 | 0.00% | 1,000 |
| 72460 | Distribution Supplies | - | - | - | 41 | 0 | ~ | 0 |
| 72490 | Traffic Signal Supplies | 4,395 | 9,042 | 10,200 | 10,196 | 15,000 | 47.06% | 10,500 |
| 72990 | Miscellaneous | 198 | - | 300 | 313 | 300 | 0.00% | 300 |
| 73110 | Meetings & Travel | 242 | 93 | 200 | 200 | 0 | -100.00% | 0 |
| 73220 | Cellular Telephone Service | 1,136 | 1,177 | 1,700 | 1,417 | 0 | -100.00% | 0 |
| 73300 | Electric Expenses/City | 16,617 | 15,583 | 17,000 | 13,357 | 17,000 | 0.00% | 17,000 |
| 73310 | Electric Expenses/Other | 284 | 278 | 800 | 618 | 400 | -50.00% | 400 |
| 73340 | Water & Sewer Expense | 3,034 | 5,711 | 800 | 6,360 | 800 | 0.00% | 800 |
| 73350 | Refuse Expense | 870 | 870 | 900 | 870 | 900 | 0.00% | 900 |

FUND: General Operating Fund 1100
 ORG: Buildings, Grounds, Cemetery 4253
 PROGRAM: General Government 300

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|-----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 73370 | Stormwater Expenses | 2,430 | 2,430 | 2,500 | 2,430 | 2,500 | 0.00% | 2,500 |
| 73510 | Building Repair/Maintenance | 61 | 1,083 | 1,500 | 1,250 | 1,500 | 0.00% | 1,500 |
| 73520 | Equipment Repair & Maintenance | - | 730 | 1,500 | 1,398 | 900 | -40.00% | 900 |
| 73541 | Temple Israel Cemetery Repairs | 880 | 960 | 1,000 | 960 | 1,000 | 0.00% | 1,000 |
| 73950 | Training and Employee Development | 100 | 208 | 800 | 250 | 2,200 | 175.00% | 2,200 |
| 74140 | Rent of Uniforms | 1,284 | 1,228 | 1,600 | 1,215 | 1,600 | 0.00% | 1,600 |
| 74400 | Service & Maintenance Contracts | 71,280 | 78,075 | 78,200 | 78,110 | 78,200 | 0.00% | 78,200 |
| 74500 | Insurance | 3,654 | 3,763 | 4,027 | 4,027 | 4,027 | 0.00% | 4,027 |
| 74520 | Vehicle Insurance | 665 | 685 | 733 | 733 | 733 | 0.00% | 733 |
| 74810 | Fleet Maintenance Charges | 14,975 | 7,236 | 12,000 | 10,177 | 12,000 | 0.00% | 12,000 |
| 74820 | Fleet Fuel Charges | 9,002 | 9,105 | 13,200 | 8,485 | 13,900 | 5.30% | 13,900 |
| 77110 | Installment Contracts | 8,159 | - | - | - | 0 | ~ | 0 |
| 77210 | Installment Contracts Interest | 120 | - | - | - | 0 | ~ | 0 |
| Total Operating Expenses | | 149,541 | 153,087 | 167,260 | 160,032 | 171,960 | 2.81% | 167,460 |
| 75400 | Capital Outlay-Vehicles | | | 62,842 | 62,842 | 34,721 | -44.75% | 0 |
| 75990 | Capital Outlay - Other | - | - | 14,000 | 10,760 | 45,000 | 221.43% | 45,000 |
| Total Capital Outlay | | - | - | 76,842 | 73,602 | 79,721 | 3.75% | 45,000 |
| Total Budget | | 430,418 | 431,630 | 583,851 | 528,904 | 604,589 | 3.55% | 577,340 |

JUSTIFICATION SHEET
FISCAL YEAR 2023-24
FUND: 1100
ORG: 4253

| | | | DEPT REQ | MANAGER SUBMITTED |
|--------------------------------|------------------------------------|---|----------------|----------------------|
| 61210 | Salaries - Regular | Full time employees as per Salary Sheet + HTH + regular hours greater than 40 that do not qualify for overtime pay. | 231,747 | 237,509 |
| 61220 | Salaries - Overtime | Cemetery staff for weekend funerals and after hours responses for buildings/traffic lights. | 6,000 | 6,150 |
| 61230 | Salaries - Vacation Payout/Other | | | |
| 61240 | Salaries - Standby | Call in for weekend funerals and employees called in after hours (2 hrs/wk). | 1,800 | 1,845 |
| 61260 | Salaries-Temp/Part-time | Part-time employees as per salary sheet. | 3,921 | 3,921 |
| 61270 | Salaries - Longevity | Compensation in recognition of tenure (see Salary Sheet). | 1,126 | 1,154 |
| Total Personal Services | | | 244,594 | 250,580 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 18,800 | 19,200 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 29,300 | 31,900 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 3,700 | 3,800 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 49,680 | 52,920 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 1,200 | 1,200 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate | 2,354 | 2,000 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate | 2,880 | 2,880 |
| 61873 | Allowance-Cell Phone Reimbursement | Reimbursement for personal cell phone use per Cell Phone policy for (Micah Moore 252-531-8169) 1x12x\$32=\$384 | 400 | 400 |
| Total Fringe Benefits | | | 108,314 | 114,300 |
| 72200 | Small Tools & Hand Supplies | Shovels, rakes, sounding rods, hand tools etc. | 1,500 | 1,500 |
| 72210 | Signs & Supplies | Vinyl, posts, supplies for traffic signs and pavement markings | 15,000 | 15,000 |
| 72300 | Safety & Uniform Supplies | See Justification Schedule | 1,500 | 1,500 |
| 72400 | Maintenance & Repair Supplies | Herbicides, pesticides, grass seed, paint, plywood, lumber etc. to support staff operations | 1,000 | 1,000 |
| 72490 | Traffic Signal Supplies | See Justification Schedule | 15,000 | 10,500 |
| 72990 | Miscellaneous | Toiletries for Maplewood/Westview Cemetery restrooms | 300 | 300 |
| 73300 | Electric Expenses/City | Electric service for Cemeteries (Maplewood, Westview, Cedar Grove) and traffic signals | 17,000 | 17,000 |
| 73310 | Electric Expenses/Other | Area lighting for Southview Cemetery | 400 | 400 |
| 73340 | Water & Sewer Expense | Service at Maplewood and Westview Cemeteries | 800 | 800 |
| 73350 | Refuse Expense | Dumpster service at Westview and occasional ground collection at Maplewood Cemeteries | 900 | 900 |
| 73370 | Stormwater Expenses | Stormwater utility fees for Cemeteries | 2,500 | 2,500 |
| 73510 | Building Repair/Maintenance | General repair of Cemetery buildings | 1,500 | 1,500 |
| 73520 | Equipment Repair & Maintenance | Conflict Monitor calibration | 900 | 900 |
| 73541 | Temple Israel Cemetery Repairs | Repair / Maintenance of Temple Israel Cemetery | 1,000 | 1,000 |
| 73950 | Training and Employee Development | See Justification Schedule | 2,200 | 2,200 |
| 74140 | Rent of Uniforms | Uniforms (6 employees @ \$4.40 wk x 52wks=\$1372.80yr) + (Energy Surcharge \$3.00 x 52wks=\$156.00yr)=\$1528.80 | 1,600 | 1,600 |

JUSTIFICATION SHEET**FISCAL YEAR 2023-24****FUND: 1100****ORG: 4253**

| | | | DEPT REQ | MANAGER SUBMITTED |
|---------------------------------|---------------------------------|---|----------------|----------------------|
| 74400 | Service & Maintenance Contracts | See Justification Schedule | 78,200 | 78,200 |
| 74500 | Insurance | Based on previous budget - To be provided by HR | 4,027 | 4,027 |
| 74520 | Vehicle Insurance | Based on previous budget - To be provided by HR | 733 | 733 |
| 74810 | Fleet Maintenance Charges | Vehicle maintenance and repair | 12,000 | 12,000 |
| 74820 | Fleet Fuel Charges | 3600 gallons of gasoline @ \$2.48 = \$8928 1800 gallons of diesel @ \$2.70 = \$4860 | 13,900 | 13,900 |
| Total Operating Expenses | | | 171,960 | 167,460 |
| 75400 | Capital Outlay-Vehicles | Replace vehicle #927 with equivalent vehicle as per state contract | 34,721 | 0 |
| 75990 | Capital Outlay - Other | Paving at Westview Cemetery (Install asphalt pavement for new sections with active lot sales) | 45,000 | 45,000 |
| Total Capital Outlay | | | 79,721 | 45,000 |
| Total Budget | | | 604,589 | 577,340 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-24 | |
|------------------------------------|-------------|---------------------|----------------------|
| FUND: | 1100 | | |
| ORG: | 4253 | | |
| ACCOUNT: | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| 72300 | Safety & Uniform Supplies | COST | |
|--------------------|---|-----------------|-----------------|
| | Safety apparel/PPE | \$ 600 | \$ 600 |
| | Employee reimbursement for safety boots (7 employees x \$125=\$875) | 900 | 900 |
| Total 72300 | Safety & Uniform Supplies | \$ 1,500 | \$ 1,500 |

| 72490 | Traffic Signal Supplies | COST | |
|--------------------|--|------------------|------------------|
| | NCRR Encroachments | \$ 2,000 | \$ 2,000 |
| | Bulbs, wires, etc. for traffic signals | 3,300 | 3,300 |
| | Controller repairs | 2,000 | 2,000 |
| | Replace two traffic controllers | 4,500 | - |
| | Replace conflict monitors | 3,200 | 3,200 |
| Total 72490 | Traffic Signal Supplies | \$ 15,000 | \$ 10,500 |

| 73950 | Training and Employee Development | COST | |
|--------------------|---|-----------------|-----------------|
| | CDL permit and license reimbursement (4 employees x \$200=\$800) + CDL class and training (4 employees x \$200=\$800) = \$1600.00 | \$ 1,600 | \$ 1,600 |
| | Career development registration, classes, and job related expenses | 600 | 600 |
| Total 73950 | Training and Employee Development | \$ 2,200 | \$ 2,200 |

| 74400 | Service & Maintenance Contracts | COST | |
|--------------------|--|------------------|------------------|
| | Grounds maintenance for Cemeteries | \$ 77,770 | \$ 77,770 |
| | Pest control at Maplewood building | 430 | 430 |
| Total 74400 | Service & Maintenance Contracts | \$ 78,200 | \$ 78,200 |

| CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000 | | | | | | | | | | FISCAL YEAR 2023-24 | | | | | | | |
|--|-----------------------------------|---------|--------------|-----------|------------------|----------|----------|---|------------------|------------------------------------|----------|---------------|------------------------------------|------------------------|-------------------|--|--|
| ORG: 4253 | | | | | | | | | | | | | | | | | |
| 75400 CAPITAL OUTLAY - MOTOR VEHICLES | | | Estim | Purchase | Maintenance Cost | | | | | | | | | | | | |
| Vehicle # | Retiring Vehicle Year/ Make Model | Mileage | Auction Proc | Cost | FY 20-21 | FY 21-22 | FY 22-23 | Replacement Vehicle Year/Make Model | Replacement Cost | GVW 25,000 LBS OR GREATER (YES/NO) | ROAD TAX | TAGS (\$6.00) | APPLICABLE UPFIT COST OTHER VENDOR | TOTAL REPLACEMENT COST | Manager Submitted | | |
| 927 | 2000 Ford F150 Supercab | 154,947 | 2,200.00 | 17,840.00 | 760.63 | 257.65 | 156.65 | 2023 Dodge Ram | 33,703.00 | no | 1,012.00 | 6.00 | | 34,721.00 | 0.00 | | |
| Total | | | 2,200.00 | 17,840.00 | 760.63 | 257.65 | 156.65 | | | | | | | 34,721.00 | 0.00 | | |
| 75990 Capital Outlay - Other | | | | | | | | | | | | | | | | | |
| | | | | | | | | Replacement Item | | | | | | Replacement Cost | Manager Submitted | | |
| | | | | | | | | Paving at Westview Cemetery (Install asphalt pavement for new sections with active lot sales) | | | | | | 45,000.00 | 45,000.00 | | |
| Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | 45,000.00 | 45,000.00 | | |

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DIVISION: PLANNING

***MISSION:** Our mission is to facilitate development, engage citizens in the planning process, strengthen our neighborhoods and implement policies and programs representative of community needs. We strive toward a built environment that promotes healthy living, economic opportunity, and instills pride in our community.*

DESCRIPTION OF SERVICES:

Planning is responsible for: creating long-range plans that strategize land use, zoning, historic preservation, public art, and floodplain regulation; applying and managing grants for various plans and development opportunities; providing technical assistance to citizens and developers with land development projects; reviewing development plans for compliance with the Unified Development Ordinance; managing bids on city-owned property; managing the city's National Flood Insurance Program; providing staff support to various boards, commissions and the City Council; issuing permits for zoning compliance and certification, demolition, and signs; enforcing zoning compliance, grass and weed abatement and Kinston's Minimum Housing Code; initializing and finalizing condemnation of unsafe buildings.

HIGHLIGHTS FROM FY 2022-23 (December 2022-June 2023):

1. Received \$294,000 in grant funding for home repairs.
2. Successfully awarded an intern from East Carolina University and a Lead for North Carolina Fellow from UNC Development Finance Initiative. These interns will assist with various community development projects in the Planning Department.
3. Implemented an interlocal agreement with Lenoir County to merge building permitting process and inspections
4. Revised city owned properties advertised for bids and economic development opportunities lists

GOALS FOR FY 2023-24:

1. Restructure the Planning Department organization chart and hire personnel to fill positions
2. Develop Downtown Masterplan in collaboration with Lenoir County
3. Reestablish the Kinston 101 program for local citizens to learn about city operations and local government.
4. Distribute citizen survey concerning housing and create strategic goals for increased housing
5. Work with Downtown Kinston on a Vacant Building Policy
6. Update the Unified Development Ordinance
7. Provide quasi-judicial and advisory training for the Planning Board and City Council
8. Continue the education of our staff and obtain certification for our code official, community development planner and new staff, if applicable.
9. Continue proactive efforts in code enforcement, condemnation, and minimum housing.
10. Move forward in providing services online and in digital format for permitting and plan submission and review.
11. Look for public/private opportunities for revitalization of vacant buildings (Glen Raven and Sampson School) along with large vacant areas (Lincoln City)

FUND: General Operating Fund 1100
 ORG: Planning & Inspections 4292
 PROGRAM: Planning & Development 150

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------|------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 61210 | Salaries - Regular | 85,870 | 41,928 | 126,700 | 58,816 | 290,172 | 129% | 297,387 |
| 61220 | Salaries - Overtime | 308 | - | - | - | 0 | ~ | 0 |
| 61230 | Salaries - Vacation Payout/Other | - | 5,771 | - | - | 0 | ~ | 0 |
| 61251 | Salaries - Merit/Bonus | - | 4,175 | - | - | 0 | ~ | 0 |
| 61260 | Salaries-Temp/Part-time | 28,578 | 2,743 | - | - | 35,000 | ~ | 17,500 |
| 61270 | Salaries - Longevity | 1,256 | - | - | - | 0 | ~ | 0 |
| Total Personal Services | | 116,012 | 54,617 | 126,700 | 58,816 | 325,172 | 157% | 314,887 |
| 61810 | Social Security Contribution | 8,867 | 3,947 | 11,300 | 4,488 | 24,900 | 120% | 24,100 |
| 61820 | Retirement Contribution | 8,736 | 5,674 | 17,900 | 7,111 | 35,400 | 98% | 38,400 |
| 61825 | Supplemental RET. (401K) | 1,260 | 594 | 2,300 | 882 | 4,400 | 91% | 4,500 |
| 61830 | Group Insurance Contribution | 8,237 | 5,122 | 16,992 | 11,197 | 41,400 | 144% | 44,100 |
| 61832 | City Provided Group Term Life | 353 | 122 | 800 | 148 | 1,500 | 88% | 1,500 |
| 61853 | Workers Compensation Premiums | 500 | 500 | 1,605 | 1,605 | 4,005 | 150% | 2,600 |
| 61870 | Allowances | 903 | 29 | 1,000 | 583 | 1,000 | 0% | 1,000 |
| 61871 | Wellness Benefit | 480 | 470 | 960 | - | 2,400 | 150% | 2,400 |
| 61873 | Allowance-Cell Phone Reimb | 604 | 39 | 750 | 313 | 750 | 0% | 750 |
| Total Fringe Benefits | | 29,939 | 16,497 | 53,607 | 26,327 | 115,755 | 116% | 119,350 |
| 71920 | Professional Service - Legal | 45,374 | 26,151 | 36,000 | 36,000 | 20,000 | -44% | 20,000 |
| 71927 | Professional Services - Consultant | 24,745 | 68,011 | 30,000 | 30,000 | 30,000 | 0% | 30,000 |
| 71990 | Professional Services-Other | 50,000 | 51,293 | 50,000 | 50,000 | 50,000 | 0% | 50,000 |
| 72300 | Safety & Uniform Supplies | - | - | - | - | 500 | ~ | 500 |
| 72320 | Audio Visual Library Supplies | - | - | - | - | 1,000 | ~ | 1,000 |
| 72600 | Office Supplies & Materials | 648 | 352 | 900 | 1,267 | 1,200 | 33% | 1,200 |
| 72601 | Office Equipment | 774 | 1,182 | 900 | 700 | 900 | 0% | 900 |
| 72990 | Miscellaneous Supplies | - | 36 | - | - | 0 | ~ | 0 |
| 72991 | Weed Abatement/Grass Mowing Exp | - | - | - | - | 25,000 | ~ | 25,000 |
| 73110 | Meeting & Travel | 723 | 843 | 4,000 | 4,056 | 4,500 | 13% | 4,500 |
| 73200 | Telephone Service | 418 | 65 | 100 | 100 | 840 | 740% | 840 |
| 73250 | Postage | 84 | - | 500 | 500 | 500 | 0% | 500 |
| 73395 | Bank Card Collection Fee | - | - | - | - | 1,200 | ~ | 1,200 |

FUND: General Operating Fund 1100
 ORG: Planning & Inspections 4292
 PROGRAM: Planning & Development 150

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|---------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 73410 | Printing Costs | - | 19 | 500 | 500 | 500 | 0% | 500 |
| 73512 | Building Demolition | 67,793 | 51,948 | 64,350 | 64,350 | 50,000 | -22% | 50,000 |
| 73520 | Equipment Repair/Maintenance | - | - | 500 | 600 | 600 | 20% | 600 |
| 73700 | Advertising | 2,775 | 3,957 | 4,000 | 3,232 | 4,000 | 0% | 4,000 |
| 73950 | Training & Employee Development | - | 288 | 2,000 | 2,000 | 3,500 | 75% | 3,500 |
| 73990 | Temporary Labor Services | - | - | - | - | 17,000 | ~ | 17,000 |
| 74400 | Service & Maintenance Contracts | 1,049 | - | 3,300 | 3,000 | 5,500 | 67% | 5,500 |
| 74500 | Insurance | 2,200 | 2,600 | 2,782 | 2,782 | 2,782 | 0% | 2,782 |
| 74520 | Vehicle Insurance | - | - | - | - | 3,103 | ~ | 3,103 |
| 74810 | Fleet Maintenance Charges | - | - | - | - | 1,500 | ~ | 1,500 |
| 74820 | Fleet Fuel Charges | - | - | - | - | 3,000 | ~ | 3,000 |
| 74910 | Dues & Subscription | 1,062.88 | 823 | 1,000 | 1,000 | 1,000 | 0% | 1,000 |
| Total Operating Expenses | | 197,645 | 207,568 | 200,832 | 200,087 | 228,125 | 14% | 228,125 |
| Total Capital Outlay | | - | - | - | - | 0 | ~ | 0 |
| Total Budget | | 343,597 | 278,682 | 381,139 | 285,230 | 669,052 | 76% | 662,362 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|-------------------------|------------------------------------|---|---------------------|-------------------|
| FUND: 1100 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 4292 | | | | |
| 61210 | Salaries - Regular | Please provide from HR | 290,172 | 297,387 |
| 61260 | Salaries-Temp/Part-time | | 35,000 | 17,500 |
| Total Personal Services | | | 325,172 | 314,887 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 24,900 | 24,100 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 35,400 | 38,400 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 4,400 | 4,500 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 41,400 | 44,100 |
| 61832 | City Provided Group Term Life | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 1,500 | 1,500 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate | 4,005 | 2,600 |
| 61870 | Allowances | Car allowance - Planning Director | 1,000 | 1,000 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate | 2,400 | 2,400 |
| 61873 | Allowance-Cell Phone Reimb | Cell allowance - Planning Director | 750 | 750 |
| Total Fringe Benefits | | | 115,755 | 119,350 |
| 71920 | Professional Service - Legal | Condemnation Legal Services | 20,000 | 20,000 |
| 71927 | Professional Services - Consultant | Consulting fees & Matching Assistance - URP/ESFRLP19 & Masterplan and UDO update | 30,000 | 30,000 |
| 71990 | Professional Services-Other | UNC - DFI Contract | 50,000 | 50,000 |
| 72300 | Safety & Uniform Supplies | (From 4375) Funds used for inspections team to acquire field attire, shoes, and weather gear | 500 | 500 |
| 72320 | Audio Visual Library Supplies | (From 4375) | 1,000 | 1,000 |
| 72600 | Office Supplies & Materials | Supplies for daily departmental operation | 1,200 | 1,200 |
| 72601 | Office Equipment | Equipment as-needed for departmental use | 900 | 900 |
| 72991 | Weed Abatement/Grass Mowing Exp | (From 4375) Funds used for addressing grass and weed complaints as reported by the general public | 25,000 | 25,000 |
| 73110 | Meeting & Travel | Funds for travel/training as required to maintain certs and training for Planning dept | 4,500 | 4,500 |
| 73200 | Telephone Service | \$70 x 12 months for US Cellular account | 840 | 840 |
| 73250 | Postage | | 500 | 500 |
| 73395 | Bank Card Collection Fee | (From 4375) | 1,200 | 1,200 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|--------------------------|---------------------------------|--|---------------------|----------------------|
| FUND: 1100 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 4292 | | | | |
| 73410 | Printing Costs | | 500 | 500 |
| 73512 | Building Demolition | Ongoing removal of slum/blight conditions throughout Kinston. | 50,000 | 50,000 |
| 73520 | Equipment Repair/Maintenance | | 600 | 600 |
| 73700 | Advertising | Payments for legal notices, public hearings, and other general notices for the public. | 4,000 | 4,000 |
| 73950 | Training & Employee Development | Funds to help certifications for rehab inspection | 3,500 | 3,500 |
| 73990 | Temporary Labor Services | LEAD Fellows Intern from UNC - City's contribution of salary | 17,000 | 17,000 |
| 74400 | Service & Maintenance Contracts | Ongoing fees for ESRI GIS software. | 5,500 | 5,500 |
| 74500 | Insurance | PROVIDED BY HR | 2,782 | 2,782 |
| 74520 | Vehicle Insurance | (From 4375) PROVIDED BY HR | 3,103 | 3,103 |
| 74810 | Fleet Maintenance Charges | (From 4375) Maintenance payments as needed | 1,500 | 1,500 |
| 74820 | Fleet Fuel Charges | (From 4375) Fuel fees for inspections vehicles | 3,000 | 3,000 |
| 74910 | Dues & Subscription | Funds to be used for required certification dues and payments for CZO and nacho app | 1,000 | 1,000 |
| Total Operating Expenses | | | 228,125 | 228,125 |
| Total Budget | | | 669,052 | 662,362 |

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MISSION: *The Kinston Police Department pledges to serve our community, to safeguard lives and property, and to preserve order all while respecting the constitutional rights of everyone to liberty, equality, and justice*

DESCRIPTION OF SERVICES:

Proactive Uniformed Patrols
Crime Laboratory
Animal Control

Criminal Investigations
Traffic Enforcement
Records Dissemination

Community Support
School Resources
SWAT Capabilities

HIGHLIGHTS FROM FY 2023-23:

1. KPD directed law enforcement efforts on our most violent offenders through active and long-standing partnerships with the Bureau of Alcohol, Tobacco, Firearms and Explosives, US Marshalls Office, NC SBI, NC ALE, N.C. Probation and Parole, and neighboring local law enforcement agencies.
2. KPD sent three supervisors to the Law Enforcement Executive Program at North Carolina State University.
3. We improved our vehicle fleet immensely by ordering 23 new Ford Explorer interceptors.
4. We increased utilization of services offered within our community to respond to and provide essential services for needs involving mental health issues, substance abuse, and homelessness. These service providers include, but are not limited to: crisis services managed in Lenoir County by Eastpointe through mobile crisis response, Port Health to include adult and youth crisis services, and the Lenoir County Health Department.
5. KPD utilized DDACTS to strategically deploy proactive patrols for maximum efficiency in response to calls from the community, to focus on their most requested needs from the citizens of Kinston.
6. KPD continued analysis of Juvenile Justice Reform and implemented strategies within our city to work towards juvenile diversion versus detention. We completed the 2019 DMC Grant.
7. KPD continued to focus on hiring, developing, and creating leaders within the organization through training and education. We hosted several training seminars and sent our officers to several law enforcement conferences around the state and country.
8. We worked with other City departments preparing a comprehensive and competitive pay plan without causing any cost to our citizens.
9. We identified a need for a new gang intelligence officer position within our agency and filled the position with an experienced investigator.
10. In order to counter the rise in violent crime, we put together a new team made up of patrol officers, investigators and an ATF task force officer; the Violent Crime Action Team or VCAT, will be an essential tool with combating crime within our city.
11. We introduced a survey assessment of our services to our citizens.

Goals for FY 2023-24:

1. Continue our recruitment efforts with the target to fill vacant police officer positions within the organization. We strive to be at full capacity by the end of the year.
2. Increase officer presence within our community and utilize resources to serve our citizens.
3. Increase our social media presence in our community. We believe a transparent organization not only humanizes the agency but also provides day-to-day insight for our community residents.
4. Send another group of supervisors to the Law Enforcement Executive Program at North Carolina State University.
5. Hire a Data Analyst to assist with the new Motorola RMS software upgrade as well as aid with evidence-based policing strategies.
6. Hire a social worker for our agency to assist with victim services as well as serve as a liaison for the agency and community resources.
7. Improve our Animal Control Enforcement team by hiring two (2) non-sworn ACO to assist with animal control enforcement in our city limits.
8. Offer enhanced training for our officers and staff members as well as build a leadership culture within our organization. We will follow our succession plan for future promotions within our organization.
9. Utilize community resources as well as law enforcement partners to reduce violent crime in our community.
10. Continue to utilize the Kinston Police Department 5-Year Strategic Plan.
11. Continue the path toward Agency Accreditation.
12. Enhance agency equipment, such as continue to upgrade vehicles, body worn cameras, crime scene software, officer safety equipment and utilize innovative software to provide information for our citizens in real-time format.
13. Start a new Citizen Police Academy and incorporate it annually to assist with community engagement.
14. Host a Community Meeting to discuss gangs within our community.
15. Host a Faith Based Seminar to discuss crime trends within our community and collaborate with our faith-based leaders to identify community resources as well as provide solutions to issues affecting our community.
16. Conduct promotions within the agency to fill un-filled positions due to retirement; two Major positions, two Captain positions, and three Sergeant positions will open this current year.
17. Continue to seek out local, state and federal grants to cover the cost of equipment, training, accreditation as well as community enhancement.
18. Complete agency-wide CIT training to ensure our department is 100% CIT certified.
19. Continue to work closely with the GATE of Lenoir County.
20. Increase traffic enforcement as well as advertise the importance of traffic safety and pedestrian safety.

FUND: General Operating Fund
ORG: Law Enforcement
PROGR/ Public Safety

1100
4371
200

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------|----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 61210 | Salaries - Regular | 3,541,634 | 3,424,518 | 3,971,639 | 3,374,042 | 4,108,352 | 3.44% | 4,126,934 |
| 61220 | Salaries - Overtime | 43,429 | 67,878 | 95,000 | 94,089 | 95,000 | 0.00% | 97,375 |
| 61230 | Salaries - Vacation Payout/Other | 10,963 | 54,972 | 54,000 | 54,000 | 54,000 | 0.00% | 55,350 |
| 61240 | Salaries - Standby | 20,949 | 20,868 | 21,500 | 27,467 | 21,500 | 0.00% | 22,038 |
| 61251 | Salaries - Merit/Bonus | - | 2,500 | - | - | 0 | ~ | 0 |
| 61252 | Clothing Allowances | 10,766 | 11,550 | 10,500 | 9,800 | 0 | -100.00% | 0 |
| 61260 | Salaries-Temp/Part-time | - | 5,938 | 20,000 | 19,238 | 20,000 | 0.00% | 20,000 |
| 61270 | Salaries - Longevity | 45,604 | 49,278 | 47,224 | 43,613 | 40,691 | -13.83% | 41,144 |
| 61280 | Separation Allowances | 240,026 | 259,020 | 267,847 | 266,420 | 267,847 | 0.00% | 267,847 |
| Total Personal Services | | 3,913,371 | 3,896,522 | 4,487,710 | 3,888,668 | 4,607,390 | 2.67% | 4,630,688 |
| 61810 | Social Security Contribution | 290,356 | 290,852 | 343,400 | 284,069 | 352,500 | 2.65% | 354,300 |
| 61820 | Retirement Contribution | 419,482 | 436,205 | 536,934 | 481,607 | 553,214 | 3.03% | 598,039 |
| 61825 | Supplemental RET. (401K) | 170,151 | 164,048 | 195,134 | 174,904 | 199,242 | 2.11% | 200,263 |
| 61830 | Group Insurance Contribution | 614,208 | 509,415 | 654,192 | 503,038 | 662,400 | 1.25% | 687,960 |
| 61832 | City Provided Group Term Life | 13,888 | 12,401 | 20,100 | 10,630 | 20,800 | 3.48% | 20,800 |
| 61853 | Workers Compensation Premiums | 20,100 | 21,420 | 23,112 | - | 23,112 | 0.00% | 33,900 |
| 61870 | Allowances | 1,500 | 900 | - | 1,200 | 0 | ~ | 0 |
| 61871 | Allowances-Wellness Benefit | 27,530 | 25,410 | 36,960 | 13,905 | 38,400 | 3.90% | 37,440 |
| Total Fringe Benefits | | 1,557,216 | 1,460,651 | 1,809,832 | 1,469,352 | 1,849,669 | 2.20% | 1,932,702 |
| 71990 | Professional Service - Other | 80,788 | 9,377 | 13,000 | 13,000 | 13,000 | 0.00% | 13,000 |
| 72110 | Janitorial Supplies | 109 | 71 | 300 | 300 | 300 | 0.00% | 300 |
| 72300 | Safety and Uniform Supplies | 32,452 | 28,673 | 32,200 | 32,200 | 42,700 | 32.61% | 42,700 |
| 72310 | Education/Program Supplies | 8,627 | 3,757 | 5,000 | 5,000 | 10,000 | 100.00% | 10,000 |
| 72320 | Audio/Visual Library Supplies | 848 | 1,242 | 1,300 | 2,038 | 1,300 | 0.00% | 1,300 |
| 72350 | Medication and Bandages | 360 | 69 | 1,000 | 1,000 | 1,000 | 0.00% | 1,000 |
| 72380 | Sundries | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 0.00% | 25,000 |
| 72400 | Maintenance and Repair Supplies | - | - | - | 22 | 0 | ~ | 0 |

FUND: General Operating Fund
ORG: Law Enforcement
PROGR/ Public Safety

1100
4371
200

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|-------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 72600 | Office Supplies & Materials | 7,080 | 7,496 | 7,000 | 7,483 | 7,000 | 0.00% | 7,000 |
| 72601 | Office Equipment | 3,827 | 3,662 | 5,000 | 5,000 | 5,000 | 0.00% | 5,000 |
| 72640 | Law Enforcement Supplies | 28,387 | 25,292 | 36,000 | 36,000 | 40,000 | 11.11% | 40,000 |
| 72650 | Photograph Supplies | 699 | 182 | 1,000 | 1,000 | 1,000 | 0.00% | 1,000 |
| 72910 | Data Processing Supplies | 4,144 | 4,359 | 4,300 | 4,300 | 4,300 | 0.00% | 4,300 |
| 72950 | Equipment purchase - Noncapital | 17,395 | - | - | - | 74,940 | ~ | 74,940 |
| 72990 | Miscellaneous Supplies | 2,345 | 2,311 | 2,400 | 2,433 | 2,400 | 0.00% | 2,400 |
| 73110 | Meeting & Travel | 38,334 | 13,326 | 16,000 | 21,776 | 16,000 | 0.00% | 16,000 |
| 73200 | Telephone Service | 4,136 | 1,457 | 8,000 | 6,157 | 8,000 | 0.00% | 8,000 |
| 73220 | Cellular Telephone Services | 70,883 | 76,968 | 80,000 | 74,462 | 80,000 | 0.00% | 50,000 |
| 73250 | Postage | 374 | 520 | 500 | 527 | 500 | 0.00% | 500 |
| 73290 | Other Communications | 756 | 380 | 1,000 | 1,000 | 1,000 | 0.00% | 1,000 |
| 73300 | Electric Expenses/City | 3,065 | 2,859 | 3,000 | 3,000 | 8,000 | 166.67% | 8,000 |
| 73330 | Natural Gas | 349 | 561 | 1,500 | - | 1,500 | 0.00% | 1,500 |
| 73340 | Water & Sewer | 1,472 | 838 | 1,700 | 681 | 1,700 | 0.00% | 1,700 |
| 73350 | Refuse Expense | 573 | 573 | 900 | 573 | 900 | 0.00% | 900 |
| 73370 | Stormwater Expenses | 54 | 54 | 100 | 54 | 900 | 800.00% | 900 |
| 73410 | Printing | 1,125 | 925 | 1,200 | 1,200 | 1,200 | 0.00% | 1,200 |
| 73510 | Building Repair and Maintenance | 875 | 377 | 950 | 2,614 | 950 | 0.00% | 950 |
| 73520 | Equipment Repair and Maintenance | 11,279 | 8,127 | 10,000 | 7,463 | 10,000 | 0.00% | 10,000 |
| 73550 | Communications Repair & Maintenance | 2,056 | 2,085 | 3,000 | 2,400 | 3,000 | 0.00% | 3,000 |
| 73630 | K-9 Health Care & Maintenance | 4,106 | 4,718 | 4,500 | 7,630 | 10,000 | 122.22% | 10,000 |
| 73950 | Training & Employee Development | 2,366 | 4,548 | 7,600 | 7,085 | 16,000 | 110.53% | 16,000 |
| 74400 | Service and Maintenance Contracts | 118,777 | 119,019 | 146,000 | 145,514 | 292,000 | 100.00% | 292,000 |
| 74496 | Animal Control Services | - | - | - | - | 90,000 | ~ | 212,000 |
| 74500 | Insurance | 88,000 | 93,250 | 64,176 | 64,176 | 64,176 | 0.00% | 64,176 |
| 74520 | Vehicle Insurance | 71,816 | 54,405 | 39,590 | 39,590 | 39,590 | 0.00% | 39,590 |

FUND: General Operating Fund

1100

FISCAL YEAR 2023-24

ORG: Law Enforcement

4371

PROGR: Public Safety

200

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 74810 | Fleet Maintenance Charges | 160,683 | 180,794 | 120,000 | 120,688 | 120,000 | 0.00% | 120,000 |
| 74820 | Fleet Fuel Charges | 145,449 | 199,268 | 167,000 | 136,161 | 167,000 | 0.00% | 167,000 |
| 74901 | Catch-a-Criminal Program | 1,270 | - | 1,500 | 1,013 | 1,500 | 0.00% | 1,500 |
| 74910 | Dues & Subscription | 410 | 519 | 520 | 544 | 520 | 0.00% | 520 |
| 77101 | Loans - Principal | 50,503 | 52,712 | 55,019 | 55,019 | 57,426 | 4.37% | 57,426 |
| 77110 | Installment Contracts | 268,182 | 199,566 | 168,556 | 168,555 | 172,912 | 2.58% | 172,912 |
| 77201 | Loan Interest Expense | 63,390 | 61,181 | 58,875 | 58,875 | 56,468 | -4.09% | 56,468 |
| 77210 | Installment Contracts Interest | 29,535 | 26,090 | 21,337 | 21,337 | 17,129 | -19.72% | 17,129 |
| Total Operating Expenses | | 1,351,880 | 1,216,611 | 1,116,023 | 1,082,870 | 1,466,311 | 31.39% | 1,558,311 |
| 75200 | Capital Outlay - Data Processing | 147,435 | - | 112,683 | 109,679 | 677,504 | 501.25% | 666,829 |
| 75400 | Capital Outlay - Vehicles | 81,329 | 31,918 | 1,094,433 | 1,059,924 | 322,443 | -70.54% | 0 |
| 75500 | Capital Outlay - Other Equipment | 42,446 | - | 346,914 | 343,335 | 30,000 | -91.35% | 30,000 |
| Total Capital Outlay | | 271,209 | 31,918 | 1,554,030 | 1,512,938 | 1,029,947 | -33.72% | 696,829 |
| Total Budget | | 7,093,675 | 6,605,702 | 8,967,595 | 7,953,828 | 8,953,316 | -0.16% | 8,818,529 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|-------------------------|----------------------------------|---|---------------------|-------------------|
| FUND: 1100 | | | | |
| ORG: 4371 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 61210 | Salaries - Regular | | 4,108,352 | 4,126,934 |
| 61220 | Salaries - Overtime | To include pay for call out to a major crime scene, special events and surveillance. | 95,000 | 97,375 |
| 61230 | Salaries - Vacation Payout/Other | Vacation payout for employees who retire or resign for vacation. | 54,000 | 55,350 |
| 61240 | Salaries - Standby | Standby is needed on a weekly basis. Two (2) officers are assigned in the event of a crime scene call out. | 21,500 | 22,038 |
| 61252 | Clothing Allowances | Investigators will now be in Uniform; moved this line item to #72300 to assist with uniform payments | 0 | 0 |
| 61260 | Salaries-Temp/Part-time | | 20,000 | 20,000 |
| 61270 | Salaries - Longevity | Based on years of service (5 years or more). | 40,691 | 41,144 |
| 61280 | Separation Allowances | Allowance for retired police personnel with 30 years of service. | 267,847 | 267,847 |
| Total Personal Services | | | 4,607,390 | 4,630,688 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 352,500 | 354,300 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 553,214 | 598,039 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 199,242 | 200,263 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 662,400 | 687,960 |
| 61832 | City Provided Group Term Life | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 20,800 | 20,800 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate | 23,112 | 33,900 |
| 61871 | Allowances-Wellness Benefit | Number of budgeted positions times \$480. | 38,400 | 37,440 |
| Total Fringe Benefits | | | 1,849,669 | 1,932,702 |
| 71990 | Professional Service - Other | Psychological exams for new hires (LE only), physical fitness, euthanize of feral cats and other services rendered by other professionals. SBI collection kits (rape, homicides and DNA). SEE JUSTIFICATION SCHEDULE | 13,000 | 13,000 |
| 72110 | Janitorial Supplies | Cleaning materials to clean pistol range and VCAT offices. | 300 | 300 |
| 72300 | Safety and Uniform Supplies | Uniforms needed for sworn personnel to include new hires, investigators, Sentinels and office personnel. Clothing for BLET students who are hired and attend the academy. Added Clothing allowances to this line item as Investigators will now be in uniform. SEE JUSTIFICATION SCHEDULE | 42,700 | 42,700 |
| 72310 | Education/Program Supplies | Supplies needed for educational/recruitment programs. Purchase of posters, handouts, flyers and pamphlets for safety awareness. SEE JUSTIFICATION SCHEDULE. | 10,000 | 10,000 |
| 72320 | Audio/Visual Library Supplies | Items needed for presentations by staff and for community events. Yearly update of departmental manuals and directives. | 1,300 | 1,300 |
| 72350 | Medication and Bandages | First aid kits carried on law enforcement vehicles. | 1,000 | 1,000 |
| 72380 | Sundries | Funds utilized by Narcotic Division to deter the selling of drugs and used to enhance our informant program. | 25,000 | 25,000 |
| 72600 | Office Supplies & Materials | Office supplies needed to perform duties of the office and for patrol. SEE JUSTIFICATION SCHEDULE | 7,000 | 7,000 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|-------------------------------------|--|---------------------|-------------------|
| FUND: 1100 | | | | |
| ORG: 4371 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 72601 | Office Equipment | For replacement of office equipment such as chairs, floor mats and shredders. | 5,000 | 5,000 |
| 72640 | Law Enforcement Supplies | Ammunition, firearm maintenance, duty gear, taser cartridges and additional items needed so that Officers can perform their duties. Ammunition has increased since last year. SEE JUSTIFICATION SCHEDULE | 40,000 | 40,000 |
| 72650 | Photograph Supplies | Supplies needed for crime scenes such as photographs, cameras and media devices | 1,000 | 1,000 |
| 72910 | Data Processing Supplies | Cartridges and toners needed for copiers and printers in department. | 4,300 | 4,300 |
| 72950 | Equipment purchase - Noncapital | AEDs for the station, 3 replacement covert systems, 12 body worn cameras, 4 shift cameras, replacement firearms, 3 replacement SWAT vests & helmets, replacement SWAT rifles. SEE JUSTIFICATION SCHEDULE | 74,940 | 74,940 |
| 72990 | Miscellaneous Supplies | Items that do not fit in any other category. To include awards and supplies for special occasions. | 2,400 | 2,400 |
| 73110 | Meeting & Travel | Training cost for personnel to include meals, registrations and hotel accommodations. Classes may be in town or out of town and may require overnight accommodations. SEE JUSTIFICATION SCHEDULE | 16,000 | 16,000 |
| 73200 | Telephone Service | Department's expenses incurred for telephone usage. Include services at pistol range. | 8,000 | 8,000 |
| 73220 | Cellular Telephone Services | Departmental cellular needed to conduct sharing of information between staff and at crime scenes. Includes data service for all mobile devices including mobile data tablets for each patrol vehicle. | 80,000 | 50,000 |
| 73250 | Postage | Fees to provide postage for mailing out envelopes and packages. Some have to be mailed registered. | 500 | 500 |
| 73290 | Other Communications | Share of expenses incurred by the Department for recall of emergency staff. | 1,000 | 1,000 |
| 73300 | Electric Expenses/City | Department's share of expenses incurred by the use of electricity. Service is provided to the Pistol Range. | 8,000 | 8,000 |
| 73330 | Natural Gas | Heating expense for Pistol Range. | 1,500 | 1,500 |
| 73340 | Water & Sewer | Department's share of city water and sewer plus water services at the Pistol Range. | 1,700 | 1,700 |
| 73350 | Refuse Expense | Department's share of city garbage pick up. | 900 | 900 |
| 73370 | Stormwater Expenses | Stormwater expenses. | 900 | 900 |
| 73410 | Printing | Printing of forms that are done by an outside vendor. | 1,200 | 1,200 |
| 73510 | Building Repair and Maintenance | Maintenance of the Pistol Range building and ground. | 950 | 950 |
| 73520 | Equipment Repair and Maintenance | Maintenance of patrol vest carriers and small equipment repair. SEE JUSTIFICATION SCHEDULE | 10,000 | 10,000 |
| 73550 | Communications Repair & Maintenance | Radio repair is ongoing. Maintenance of in-house cameras and Lidar equipment. | 3,000 | 3,000 |
| 73630 | K-9 Health Care & Maintenance | Food, medication, New bite suit and visits to veterinary for police canines. SEE JUSTIFICATION SCHEDULE | 10,000 | 10,000 |
| 73950 | Training & Employee Development | Registration fees for various courses and conferences. The department encourages the development of well trained officers and office personnel. SEE JUSTIFICATION SCHEDULE | 16,000 | 16,000 |

JUSTIFICATION SHEET
FISCAL YEAR 2023-24
FUND: 1100
ORG: 4371

| | | | DEPT REQ | MANAGER SUBMITTED |
|---------------------------------|-----------------------------------|--|------------------|----------------------|
| 74400 | Service and Maintenance Contracts | Annual payments to CopyPro, DEPS, ESRI, NCSBI, Covert Track, Tri Tech, Morpho Track, TLO, Brashaw Consulting, Lexis Nexus, Recor License Plate Readers and Power DMS. SEE JUSTIFICATION SCHEDULE | 292,000 | 292,000 |
| 74496 | Animal Control Services | Contract with SPCA - \$7,500 per month formally in Organizational Support | 90,000 | 212,000 |
| 74500 | Insurance | Provided by HR | 64,176 | 64,176 |
| 74520 | Vehicle Insurance | Provided by HR | 39,590 | 39,590 |
| 74810 | Fleet Maintenance Charges | Maintenance of vehicles in department. Account is maintained by Fleet Maintenance. | 120,000 | 120,000 |
| 74820 | Fleet Fuel Charges | Fuel cost to run department's vehicles. | 167,000 | 167,000 |
| 74901 | Catch-a-Criminal Program | | 1,500 | 1,500 |
| 74910 | Dues & Subscription | Renewals for various manuals and magazines and organization fees. | 520 | 520 |
| 77101 | Loans - Principal | PROVIDED BY FINANCE | 57,426 | 57,426 |
| 77110 | Installment Contracts | PROVIDED BY FINANCE | 172,912 | 172,912 |
| 77201 | Loan Interest Expense | PROVIDED BY FINANCE | 56,468 | 56,468 |
| 77210 | Installment Contracts Interest | PROVIDED BY FINANCE | 17,129 | 17,129 |
| Total Operating Expenses | | | 1,466,311 | 1,558,311 |
| 75200 | Capital Outlay - Data Processing | (70) Getac S410 Vehicle Laptops, (1) Motorola Records Management System, (1) Greykey Cellular Extraction System, (1) "OSCAR" 360 CSI System | 677,504 | 666,829 |
| 75400 | Capital Outlay - Vehicles | (2) K9 replacement vehicles, (3) patrol replacement vehicles | 322,443 | 0 |
| 75500 | Capital Outlay - Other Equipment | (2) New Police K9's | 30,000 | 30,000 |
| Total Capital Outlay | | | 1,029,947 | 696,829 |
| Total Budget | | | 8,953,316 | 8,818,529 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-24 | |
|------------------------------------|-------------|---------------------|----------------------|
| FUND: | 1100 | | |
| ORG: | 4371 | | |
| ACCOUNT: | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| | | | |
|--------------------|-------------------------------------|------------------|------------------|
| 71990 | Professional Service - Other | | |
| | FMRT - Psychology examinations | \$ 5,000 | \$ 5,000 |
| | Euthanize feral cats | 3,000 | 3,000 |
| | Casper Connection | 700 | 700 |
| | Seamless Mobility Solutions | 4,300 | 4,300 |
| Total 71990 | Professional Service - Other | \$ 13,000 | \$ 13,000 |

| | | | |
|--------------------|---|------------------|------------------|
| 72300 | Safety and Uniform Supplies | | |
| | BLET Uniforms | \$ 10,000 | \$ 10,000 |
| | Officers Uniforms, Boots, etc.: \$350 x 68 Officers | 23,800 | 23,800 |
| | Sentinels and nonsworn staff | 1,200 | 1,200 |
| | Vests, vest carriers | 7,700 | 7,700 |
| Total 72300 | Safety and Uniform Supplies | \$ 42,700 | \$ 42,700 |

| | | | |
|--------------------|--|------------------|------------------|
| 72310 | Education/Program Supplies | | |
| | Cups, pens, bags, balls, frisbees for the community engagement | \$ 8,000 | \$ 8,000 |
| | Plaques, awards for annual awards | 1,500 | 1,500 |
| | Folders, cups, mugs for assessment assessors | 500 | 500 |
| Total 72310 | Education/Program Supplies | \$ 10,000 | \$ 10,000 |

| ACCOUNT: | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |
|----------|-------------|----------|----------------------|
|----------|-------------|----------|----------------------|

| | | | |
|--------------------|---|------------------|------------------|
| 72600 | Office Supplies & Materials | | |
| | Paper for office and patrol personnel | \$ 2,400 | \$ 2,400 |
| | Folders, forms, pens, glue, ink, documents, crime books, etc. | 4,000 | 4,000 |
| | Annual PO BOX | 600 | 600 |
| Total 72600 | Office Supplies & Materials | \$ 7,000 | \$ 7,000 |
| | | | |
| 72640 | Law Enforcement Supplies | | |
| | Ammunition for BLET and KPD qualifications | \$ 18,000.00 | \$ 18,000.00 |
| | Taser Cartridges for annual qualification | 6,000.00 | 6,000.00 |
| | Duty Gear for patrol personnel: belts, batons, handcuffs, traffic vests | 9,000.00 | 9,000.00 |
| | Outer carrier vest replacement | 4,000.00 | 4,000.00 |
| | Firearm Maintenance | 3,000.00 | 3,000.00 |
| Total 72640 | Law Enforcement Supplies | \$ 40,000 | \$ 40,000 |

| | | | |
|--------------------|---|------------------|------------------|
| 72950 | Equipment purchase - Noncapital | | |
| | 3 AED Zoll Package | \$ 5,762 | \$ 5,762 |
| | 3 Covert Camera Systems | 11,504 | 11,504 |
| | 12 Body Worn Camera Systems - upgrade | 10,320 | 10,320 |
| | 4 Shift Cameras | 6,405 | 6,405 |
| | 8 Glock firearm pistols | 5,112 | 5,112 |
| | SWAT rifles | 9,761 | 9,761 |
| | 3 Swat Helmets & Helmets - annual replacement | 14,076 | 14,076 |
| | Upgrade KPD radios | 12,000 | 12,000 |
| Total 72950 | Equipment purchase - Noncapital | \$ 74,940 | \$ 74,940 |

| ACCOUNT: | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |
|-----------------|--------------------|-----------------|------------------------------|
|-----------------|--------------------|-----------------|------------------------------|

| | | | |
|--------------------|---|------------------|------------------|
| 73110 | Meeting & Travel | | |
| | NCJA Registration & Meal = 76 employees | \$ 4,000.00 | \$ 4,000.00 |
| | West Point Leadership Program, Executive Training | 4,000.00 | 4,000.00 |
| | SWAT Team Training | 3,000.00 | 3,000.00 |
| | Hotels for training | 5,000.00 | 5,000.00 |
| | | | |
| Total 73110 | Meeting & Travel | \$ 16,000 | \$ 16,000 |

| | | | |
|--------------------|---|------------------|------------------|
| 73520 | Equipment Repair and Maintenance | | |
| | Basic equipment repair for mobile & handheld radios | \$ 4,000 | \$ 4,000 |
| | Basic equipment repair for uniforms, vests, flashlights, etc. | 2,000 | 2,000 |
| | Basic equipment repair for tasers, body worn cameras | 4,000 | 4,000 |
| Total 73520 | Equipment Repair and Maintenance | \$ 10,000 | \$ 10,000 |

| | | | |
|--------------------|--|------------------|------------------|
| 73630 | K-9 Health Care & Maintenance | | |
| | Bite Suit for K9 handlers | \$ 2,000 | \$ 2,000 |
| | Food | 2,500 | 2,500 |
| | Medication | 5,000 | 5,000 |
| | Misc. K9 - badges, harness, etc. | 500 | 500 |
| Total 73630 | K-9 Health Care & Maintenance | \$ 10,000 | \$ 10,000 |

| | | | |
|--------------------|--|------------------|------------------|
| 73950 | Training & Employee Development | | |
| | SRO Training for school resource officers | \$ 2,000 | \$ 2,000 |
| | OCDETF Training for organized crime - Federal Prosecution | 4,000 | 4,000 |
| | Narcotics Association Training - for State & Federal Prosecution | 2,000 | 2,000 |
| | NC Police Executive Training | 2,000 | 2,000 |
| | Gang Training for our officers and VCAT unit | 4,000 | 4,000 |
| | TAC Training for less lethal certification, SWAT certification. | 2,000 | 2,000 |
| Total 73950 | Training & Employee Development | \$ 16,000 | \$ 16,000 |

| ACCOUNT: | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |
|-----------------|--------------------|-----------------|------------------------------|
|-----------------|--------------------|-----------------|------------------------------|

| | | | |
|--------------------|--|-------------------|-------------------|
| 74400 | Service and Maintenance Contracts | | |
| | Power DMS Annual | \$ 11,000 | \$ 11,000 |
| | Lexis Nexis Annual | 18,600 | 18,600 |
| | DEPS | 3,000 | 3,000 |
| | Tip 411 | 7,000 | 7,000 |
| | Idemia Live Scan Maint. | 4,400 | 4,400 |
| | NC Court Reporting Transcript Annual | 2,000 | 2,000 |
| | DCIN Annual | 7,000 | 7,000 |
| | Recor LPR Service Annual | 12,000 | 12,000 |
| | Benchmark Use of Force Software Annual | 10,500 | 10,500 |
| | Motorola Software Annual | 54,000 | 54,000 |
| | AFFIX Tracker Annual | 5,500 | 5,500 |
| | Copy Pro | 6,500 | 6,500 |
| | Police one services annual | 4,500 | 4,500 |
| Total 74400 | Service and Maintenance Contracts | \$ 292,000 | \$ 292,000 |

| MAINTENANCE FOR REPLACEMENT VEHICLES SHEET | | | | | | | | | | | | | | FISCAL YEAR 2023-24 | | | |
|--|--|---------|--------------|----------|------------------|----------|----------|---|-------------------------|------------------------------------|----------|---------------|------------------------------------|------------------------|-------------------|--|--|
| FUND: | 1100 | | | | | | | | | | | | | | | | |
| ORG: | 4371 | | | | | | | | | | | | | | | | |
| 75400 Capital Outlay - Vehicles | | | Estim | Purchase | Maintenance Cost | | | Replacement Vehicle Year/Make Model | Dealer Replacement Cost | GVW 26,000 LBS OR GREATER (YES/NO) | ROAD TAX | TAGS (\$6.00) | APPLICABLE UPFIT COST OTHER VENDOR | TOTAL REPLACEMENT COST | Manager Submitted | | |
| Vehicle # | Retiring Vehicle Year/ Make Model | Mileage | Auction Proc | Cost | FY 20-21 | FY 21-22 | FY 22-23 | | | | | | | | | | |
| 40 | 2010 Dodge Charger | 154,382 | 1,350 | 20,914 | 6,729 | 3,685 | 1,668 | 2024 Ford PI SUV (K9) | 48,302 | No | 1,449 | 6 | 16,581 | 66,338 | 0 | | |
| 22 | 2007 Ford Crown Victoria | 118,725 | 1,000 | 20,600 | 241 | 1,743 | 176 | 2024 Ford PI SUV (K9) | 48,302 | No | 1,449 | 6 | 16,581 | 66,338 | 0 | | |
| 33 | 2008 Dodge Charger | 165,719 | 1,350 | 21,420 | 2,295 | 3,636 | 4,249 | 2024 Ford PI SUV | 48,302 | No | 1,449 | 6 | 13,499 | 63,256 | 0 | | |
| 88 | 2008 Dodge Charger | 109,779 | 1,350 | 21,420 | 6,937 | 2,520 | 5,822 | 2024 Ford PI SUV | 48,302 | No | 1,449 | 6 | 13,499 | 63,256 | 0 | | |
| 21 | 2007 Ford Crown Victoria | 102,477 | 1,000 | 20,600 | 738 | 1,014 | 989 | 2024 Ford PI SUV | 48,302 | No | 1,449 | 6 | 13,499 | 63,256 | 0 | | |
| Total 75400 | Capital Outlay - Vehicles | | 6,050 | 104,954 | 16,941 | 12,597 | 12,904 | | 241,508 | 7,245.23 | | 30.00 | 73,660.23 | 322,443 | 0 | | |
| | | | | | | | | | | | | | | | | | |
| 75200 Capital Outlay - Data Processing | | | | | | | | Replacement Equipment | | | | | | Replacement Cost | Manager Submitted | | |
| Equipment # | Retiring Equipment Year/ Make Model | | | | | | | | | | | | | | | | |
| | Old, out of date Fujitsu tablets | | | | | | | 70 Getac S410 replacement laptops 5 year plan \$235,792.86 divided by 5 years Capital Lease | | | | | | 235,793 | 235,793 | | |
| | Old, out of date Central Square Software | | | | | | | Motorola RMS System | | | | | | 414,226 | 414,226 | | |
| | Old, out of date software | | | | | | | Graykey Cellphone Extraction System | | | | | | 10,675 | - | | |
| | Enhance CSI Software | | | | | | | OCSR 360 CSI System | | | | | | 16,810 | 16,810 | | |
| Total 75200 | Capital Outlay - Data Processing | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 677,504 | 666,829 | | |
| | | | | | | | | | | | | | | | | | |
| 75500 Capital Outlay - Other Equipment | | | | | | | | Replacement Equipment | | | | | | Replacement Cost | Manager Submitted | | |
| Equipment # | Retiring Equipment Year/ Make Model | | | | | | | | | | | | | | | | |
| | (2) Retired K9s | | | | | | | 2 New K9 police dogs | | | | | | 30,000 | 30,000 | | |
| Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,000 | 30,000 | | |

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MISSION: *To provide, with compassion, the highest level of professional service to the customers we serve through Pride, Proficiency and Integrity.*

DESCRIPTION OF SERVICES:

The Department of Fire and Rescue provides fire and rescue emergency response as well as educate the citizens on fire prevention and safety. The Department also responds to life threatening medical emergencies as part of Lenoir County's First Responder Program.

HIGHLIGHTS FROM FY 2022-23:

1. Re-open the Permanent Child Safety Seat Checking Station Program to full capacity.
2. Continue the Smoke Alarm Program and the Fire Life and Safety Education Programs.
3. Continue improving the Pre-Plan Program and outreach to our businesses throughout the City of Kinston.
4. Enhance new training methods and continue advanced technology research for Training.
5. Continued local recruitment focus, providing opportunities to non-certified firefighters.

GOALS FOR FY 2023-24: Following the Strategic Objectives of the City Council

1. Promote the image of Fire Prevention in the community as a strong resource through education and prevention awareness.
2. Foster community outreach and agency partnerships to strengthen department services.
3. Maintain quality equipment, apparatus, facilities and technology to meet the mission of the department.
4. Improve communications and how we communicate effectively with both internal and external customers.
5. Emphasis on local recruitment, applying our internal training program and utilization of the training facility.

| | | |
|-----------------|-------------------------------|-------------|
| FUND: | General Operating Fund | 1100 |
| ORG: | Fire Rescue | 4372 |
| PROGRAM: | Public Safety | 200 |

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-------------------------|----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 61210 | Salaries - Regular | 2,164,682 | 2,240,194 | 2,545,375 | 2,494,556 | 2,576,405 | 1.22% | 2,640,477 |
| 61220 | Salaries - Overtime | 54,600 | 69,495 | 60,000 | 102,358 | 80,000 | 33.33% | 82,000 |
| 61230 | Salaries - Vacation Payout/Other | 9,798 | 26,475 | 22,000 | 24,572 | 30,000 | 36.36% | 30,750 |
| 61240 | Salaries - Standby | 365 | - | 2,500 | - | 2,500 | 0.00% | 2,563 |
| 61250 | Salaries - Educational Incentive | - | - | 1,000 | - | 1,000 | 0.00% | 1,000 |
| 61251 | Salaries - Merit/Bonus | - | 2,500 | - | - | 0 | ~ | 0 |
| 61260 | Salaries-Temp/Part-time | 4,798 | 1,723 | - | 2,941 | 0 | ~ | 0 |
| 61270 | Salaries - Longevity | 24,916 | 26,922 | 29,744 | 27,497 | 29,179 | -1.90% | 29,909 |
| 61280 | Salaries - Separation | 2,688 | 889 | - | - | 0 | ~ | 0 |
| Total Personal Services | | 2,261,846 | 2,368,198 | 2,660,619 | 2,651,924 | 2,719,084 | 2.20% | 2,786,698 |
| 61810 | Social Security Contribution | 166,582 | 175,781 | 203,600 | 200,762 | 208,100 | 2.21% | 213,200 |
| 61820 | Retirement Contribution | 231,366 | 272,027 | 323,800 | 316,659 | 331,000 | 2.22% | 359,800 |
| 61825 | Supplemental RET. (401K) | 34,986 | 36,440 | 39,500 | 39,966 | 40,800 | 3.29% | 41,400 |
| 61830 | Group Insurance Contribution | 408,600 | 379,809 | 433,296 | 388,787 | 422,280 | -2.54% | 449,820 |
| 61832 | City Provided Group Term Life | 7,910 | 7,975 | 12,900 | 7,632 | 13,000 | 0.78% | 13,400 |
| 61853 | Workers Compensation Premiums | 11,220 | 20,070 | 13,932 | 13,932 | 16,000 | 14.84% | 21,600 |
| 61870 | Allowances | - | 500 | - | 500 | 1,500 | ~ | 1,500 |
| 61871 | Wellness Benefit | 18,295 | 18,775 | 24,480 | 18,475 | 24,480 | 0.00% | 24,480 |
| Total Fringe Benefits | | 878,960 | 911,377 | 1,051,508 | 986,713 | 1,057,160 | 0.54% | 1,125,200 |
| 71990 | Professional Service - Other | 11,485 | 12,569 | 15,000 | 11,099 | 15,000 | 0.00% | 15,000 |
| 72110 | Janitorial Supplies | 3,857 | 4,967 | 5,000 | 5,000 | 6,000 | 20.00% | 6,000 |
| 72290 | Fire Suppression Supplies | 7,768 | 15,935 | 22,000 | 21,500 | 22,000 | 0.00% | 22,000 |
| 72300 | Safety and Uniform Supplies | 34,702 | 55,530 | 53,000 | 50,500 | 95,475 | 80.14% | 95,475 |
| 72310 | Education/Program Supplies | 4,669 | 3,421 | 5,000 | 4,979 | 5,000 | 0.00% | 5,000 |
| 72320 | Audio/Visual Library Supplies | 1,042 | 1,793 | 2,000 | 1,541 | 2,000 | 0.00% | 2,000 |

FUND: General Operating Fund 1100
ORG: Fire Rescue 4372
PROGRAM: Public Safety 200

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|-----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 72330 | Chemicals and Supplies | 2,384 | 2,864 | 3,500 | 3,029 | 4,000 | 14.29% | 4,000 |
| 72600 | Office Supplies & Materials | 461 | 460 | 1,000 | 928 | 1,000 | 0.00% | 1,000 |
| 72601 | Office Equipment | 1,859 | 1,416 | 2,500 | 2,367 | 2,500 | 0.00% | 2,500 |
| 72910 | Data Processing Supplies | 259 | 81 | 1,250 | 85 | 1,250 | 0.00% | 1,250 |
| 72950 | Equipment Purchase - Noncapital | - | 6,990 | - | - | 13,000 | ~ | 13,000 |
| 72990 | Miscellaneous Supplies | 130 | 410 | 300 | - | 0 | -100.00% | 0 |
| 73110 | Meeting & Travel | 1,784 | 3,579 | 6,500 | 5,000 | 6,500 | 0.00% | 6,500 |
| 73120 | Tuition/Reimbursement | 705 | 758 | 1,000 | - | 1,000 | 0.00% | 1,000 |
| 73200 | Telephone | 6,115 | 9,095 | 10,000 | 10,000 | 10,000 | 0.00% | 10,000 |
| 73220 | Cellular Telephone Service | 7,576 | 7,133 | 10,000 | 10,000 | 10,000 | 0.00% | 10,000 |
| 73250 | Postage | 23 | 65 | 200 | 175 | 200 | 0.00% | 200 |
| 73300 | Electric Expense/City | 16,715 | 18,545 | 20,000 | 20,000 | 20,000 | 0.00% | 20,000 |
| 73330 | Natural Gas | 6,702 | 6,753 | 7,500 | 7,500 | 7,500 | 0.00% | 7,500 |
| 73340 | Water and Sewer Expense | 4,771 | 4,271 | 4,600 | 4,600 | 4,600 | 0.00% | 4,600 |
| 73350 | Refuse Expense | 3,009 | 2,835 | 2,400 | 3,125 | 3,200 | 33.33% | 3,200 |
| 73370 | Stormwater Expense | 1,323 | 1,269 | 1,300 | 1,404 | 1,400 | 7.69% | 1,400 |
| 73392 | Bank Card Collection Fee | 162 | 237 | 500 | 255 | 500 | 0.00% | 500 |
| 73410 | Printing | 94 | - | 250 | - | 200 | -20.00% | 200 |
| 73510 | Building Repair and Maintenance | 11,566 | 25,195 | 51,000 | 51,000 | 37,600 | -26.27% | 37,600 |
| 73520 | Equipment Repair and Maintenance | 8,869 | 6,616 | 14,000 | 13,000 | 14,000 | 0.00% | 14,000 |
| 73550 | Communications Repair | 5,513 | 3,251 | 6,000 | 5,427 | 6,000 | 0.00% | 6,000 |
| 73950 | Training & Employee Development | 8,396 | 4,585 | 8,500 | 8,000 | 9,500 | 11.76% | 9,500 |
| 74400 | Service and Maintenance Contracts | 20,062 | 28,411 | 32,225 | 32,225 | 42,210 | 30.99% | 42,210 |
| 74500 | Insurance | 38,508 | 31,150 | 66,130 | 61,930 | 66,130 | 0.00% | 66,130 |
| 74520 | Vehicle Insurance | 14,000 | 8,642 | 9,247 | 9,247 | 9,247 | 0.00% | 9,247 |
| 74810 | Fleet Maintenance Charges | 111,403 | 85,344 | 95,000 | 139,354 | 145,000 | 52.63% | 145,000 |

FUND: General Operating Fund 1100
 ORG: Fire Rescue 4372
 PROGRAM: Public Safety 200

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 74820 | Fleet Fuel Charges | 29,811 | 62,982 | 50,000 | 69,436 | 70,000 | 40.00% | 70,000 |
| 74910 | Dues & Subscription | 5,044 | 4,596 | 5,500 | 5,500 | 6,646 | 20.84% | 6,646 |
| 77101 | Loans - Principal | 147,544 | 153,493 | 159,608 | 159,608 | 166,093 | 4.06% | 166,093 |
| 77110 | Installment Contract Principle | 219,287 | 111,521 | 99,544 | 99,544 | 102,117 | 2.58% | 102,117 |
| 77201 | Loan Interest Expense | 226,139 | 220,190 | 214,076 | 214,076 | 207,591 | -3.03% | 207,591 |
| 77210 | Installment Contract Interest | 18,197 | 15,291 | 12,601 | 12,601 | 10,116 | -19.72% | 10,116 |
| Total Operating Expenses | | 981,935 | 922,243 | 998,231 | 1,044,035 | 1,124,575 | 12.66% | 1,124,575 |
| 75400 | Capital Outlay - Vehicle | - | 41,617 | 80,497 | 79,435 | 0 | -100.00% | 0 |
| 75500 | Capital Outlay - Other Equipment | 8,167 | 2,938 | 343,834 | 343,834 | 47,571 | -86.16% | 47,571 |
| Total Capital Outlay | | 8,167 | 44,554 | 424,331 | 423,269 | 47,571 | -88.79% | 47,571 |
| Total Budget | | 4,130,908 | 4,246,372 | 5,134,689 | 5,105,940 | 4,948,390 | -3.63% | 5,084,044 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|--------------------------------|----------------------------------|--|---------------------|----------------------|
| FUND: 1100 ORG: 4372 | | | DEPT REQ | MANAGER SUBMITTED |
| 61210 | Salaries - Regular | | 2,576,405 | 2,640,477 |
| 61220 | Salaries - Overtime | Overtime for major storms, fires, maintain minimum staffing per unit at 3 personnel, and events (BBQ Fest)Required certification classes | 80,000 | 82,000 |
| 61230 | Salaries - Vacation Payout/Other | Increase due to BC Hobbs and Captain Jones projected retirement | 30,000 | 30,750 |
| 61240 | Salaries - Standby | Standby pay for personnel placed on standby for storms and/ or fires. | 2,500 | 2,563 |
| 61250 | Salaries - Educational Incentive | | 1,000 | 1,000 |
| 61270 | Salaries - Longevity | | 29,179 | 29,909 |
| Total Personal Services | | | 2,719,084 | 2,786,698 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 208,100 | 213,200 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 331,000 | 359,800 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 40,800 | 41,400 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 422,280 | 449,820 |
| 61832 | City Provided Group Term Life | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 13,000 | 13,400 |
| 61853 | Workers Compensation Premiums | Workers Compensation Premium Cost from HR | 16,000 | 21,600 |
| 61870 | Allowances | Anticipated retirements | 1,500 | 1,500 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate | 24,480 | 24,480 |
| Total Fringe Benefits | | | 1,057,160 | 1,125,200 |
| 71990 | Professional Service - Other | Needed to fund the Department's physical fitness program to comply with NFPA 1583 Standard on Health-Related Fitness Programs for Fire Department Members, and required physicals for Firefighters to comply with NFPA 1582 Standard on Comprehensive Occupational Medical Program for Fire Departments. This provides additional testing outside of Employee Health scope of practice. (EKGs) EMT-B certification class when LCC grant unavailable. | 15,000 | 15,000 |
| 72110 | Janitorial Supplies | Supplies needed for cleaning and sanitizing 3 fire stations including toiletries, cleaners, mops, brooms, glass cleaning agents, cleaning cloths, paper towels, floor wax, and bathroom tissues. Additional cleaning supplies and sanitizing agents to continue to combat COVID-19. | 6,000 | 6,000 |
| 72290 | Fire Suppression Supplies | This includes purchase of saw blades, chain saw chains, axes, pike poles, closet hooks, halligan bars, spanner wrenches, SCBA cylinders, hazardous materials decontamination equipment, fire hose and other related equipment. | 22,000 | 22,000 |
| 72300 | Safety and Uniform Supplies | Fire Turnout Gear (10 sets - Moved from Capital Outlay) Bunker gear purchase or repair, helmets, boots, gloves, hoods and shields. Dress uniforms for attending public and department functions, winter coats, duty shirts, job shirts and work gloves. Personnel accountability tags, etc. | 95,475 | 95,475 |
| 72310 | Education/Program Supplies | Prevention material for children & adults to support fire safety month (October) along with additional events throughout the year at schools and other venues. Assist with new props and repair of current ones. This will also assist with material needed for recruitment and notifications that go out to our citizens such as door hangers for smoke detector blitz. | 5,000 | 5,000 |
| 72320 | Audio/Visual Library Supplies | To purchase training manuals and DVDs for training purposes to keep personnel abreast of changes involved in the firefighting and rescue techniques. Products will be used to assist in the required annual "in-service" training requirements of personnel. Products to assist with the training of new personnel. Program replacement for promotional processes. | 2,000 | 2,000 |
| 72330 | Chemicals and Supplies | Purchase of F-500 foam for suppression of fires. Foam is utilized by all front-line apparatus. Polish and wash for departmental vehicles. Funding also provides required cleaning solution for personnel protective equipment. Purchase of absorbent for the containment of hazardous materials spills at vehicle accidents. | 4,000 | 4,000 |
| 72600 | Office Supplies & Materials | Various supplies needed for administrative and office functions for officers and personnel including paper, pens and refills, notebooks, markers, file folders and envelopes. | 1,000 | 1,000 |
| 72601 | Office Equipment | To purchase items such as desk, office chairs, filing cabinets, etc. | 2,500 | 2,500 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|-------------------------|-----------------------------------|---|---------------------|----------------------|
| FUND: 1100 ORG: 4372 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 72910 | Data Processing Supplies | Cartridges needed for printers and data processing. | 1,250 | 1,250 |
| 72950 | Equipment Purchase - Noncapital | Replace tables and worn chairs Training Room Station 1 Capital Outlay per unit cost less than \$5,000. Serves as EOC for storm related events when the KPD training room is not utilized. | 13,000 | 13,000 |
| 72990 | Miscellaneous Supplies | Unexpected items that do not fit in any other category. | 0 | 0 |
| 73110 | Meeting & Travel | NC Thermal Imaging School, NC Breathing equipment and firefighter survival school, NC Fire Investigation school, Mid Winter Conference and Leadership Training, SAFRE Conference, and Fire & Life Safety Conference. Meetings include promotional processes and annual partnership with Lowe's for Smoke Alarm Blitz. | 6,500 | 6,500 |
| 73120 | Tuition/Reimbursement | Reimbursement to personnel attending accredited colleges. | 1,000 | 1,000 |
| 73200 | Telephone | Funding for Department phone and lines. This increase is per finance during current fiscal. It was found that the cost was shared during the time of Public Safety. | 10,000 | 10,000 |
| 73220 | Cellular Telephone Service | Funding for Department cellular phones and tablets. | 10,000 | 10,000 |
| 73250 | Postage | To cover postage charges for items being mailed away for maintenance and returns. To include the use of post office, FedEx and UPS. | 200 | 200 |
| 73300 | Electric Expense/City | Electrical charges for all Department facilities. | 20,000 | 20,000 |
| 73330 | Natural Gas | Natural gas charges for all three fire stations. | 7,500 | 7,500 |
| 73340 | Water and Sewer Expense | Expense incurred for all Department facilities. | 4,600 | 4,600 |
| 73350 | Refuse Expense | Expense incurred for all Department facilities. | 3,200 | 3,200 |
| 73370 | Stormwater Expense | Expense incurred for all Department facilities. | 1,400 | 1,400 |
| 73392 | Bank Card Collection Fee | Charges for merchant services for collecting charges for Fire Code Violations and False Alarm. | 500 | 500 |
| 73410 | Printing | Funds for printing reports and other required documentation and Fire Ops manuals. | 200 | 200 |
| 73510 | Building Repair and Maintenance | Includes repair of normal building maintenance. Repair heating and air units located at fire stations, bay doors, roofs, lighting and electrical repairs, plumbing, A/C repair/replacement and other repairs that are needed. (See Justification Schedule) | 37,600 | 37,600 |
| 73520 | Equipment Repair and Maintenance | Upkeep of hazardous materials monitors, OSHA required annual hydrostatic testing of air cylinders, OSHA required fit testing of all suppression facepieces, testing of air monitors and sensing equipment. Funding is required to secure repair and maintenance of self-contained breathing apparatus. Repair and maintenance of all fire related equipment. | 14,000 | 14,000 |
| 73550 | Communications Repair | Replacement of radio batteries, items damaged during firefighting operations, and antennas for portable radios to ensure continuous emergency communications capability. Bank chargers and radio cases and straps, and reprogramming as required. | 6,000 | 6,000 |
| 73950 | Training & Employee Development | Registration for NC Thermal Imaging School, NC Breathing equipment and firefighter survival school, NC Fire Investigation school, Mid Winter Conferences and Leadership Training, SAFRE Conference, and Fire & Life Safety Conference. Materials needed for training burns quarterly at the training tower (OSB & hay). Sheetrock for training on RIC, Self-Rescue, VES training. Materials have increased over the past year. Wrecked cars provided for extrication. | 9,500 | 9,500 |
| 74400 | Service and Maintenance Contracts | Contracts such as Fire Reporting Software, (capture information such as NIFRS reports to be submitted to the State, training, pre-plans, inventory, inspections). Station Generators, Breathing Air Compressors. Atlantic Solutions - Yearly service testing of pumps. (See Justification Schedule). 20 bay doors total for preventive maintenance. Copier. | 42,210 | 42,210 |
| 74500 | Insurance | Insurance projections per HR. | 66,130 | 66,130 |
| 74520 | Vehicle Insurance | Insurance projections per HR. | 9,247 | 9,247 |
| 74810 | Fleet Maintenance Charges | Age of fleet and increased cost associated with repairs. | 145,000 | 145,000 |
| 74820 | Fleet Fuel Charges | Increase due to increased fuel cost. | 70,000 | 70,000 |
| 74910 | Dues & Subscription | Membership in various organizations and subscriptions to emergency response magazines. Also includes annual recertification fee for Fire Inspectors. NC Firefighter Association, Lenoir County Fireman's Association, NFPA National Fire Codes. | 6,646 | 6,646 |
| 77101 | Loans - Principal | Per Finance | 166,093 | 166,093 |
| 77110 | Installment Contract Principle | Per Finance | 102,117 | 102,117 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|--------------------------|----------------------------------|--|---------------------|-------------------|
| FUND: 1100 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 4372 | | | | |
| 77201 | Loan Interest Expense | Per Finance | 207,591 | 207,591 |
| 77210 | Installment Contract Interest | Per Finance | 10,116 | 10,116 |
| Total Operating Expenses | | | 1,124,575 | 1,124,575 |
| 75500 | Capital Outlay - Other Equipment | Vehicle Extrication Equipment (Replace out of service equipment) PPV Fan | 47,571 | 47,571 |
| Total Capital Outlay | | | 47,571 | 47,571 |
| Total Budget | | | 4,948,390 | 5,084,044 |

JUSTIFICATION SUPPORTING SCHEDULES**FISCAL YEAR 2023-24****FUND: 1100****ORG: 4372**

| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |
|---------|-------------|----------|----------------------|
|---------|-------------|----------|----------------------|

| | | | |
|--------------------|--|------------------|------------------|
| 72300 | Safety and Uniform Supplies | | |
| | NAFECO 10 units turnout gear moved from Capital Outlay | \$ 42,475 | \$ 42,475 |
| | Replacement and repair gear average 5 to 7 units per year, gloves, misc. | 29,400 | 29,400 |
| | Turnout fire boots | 3,500 | 3,500 |
| | Fire helmets & shields | 2,500 | 2,500 |
| | Uniform boots, pants, shirts, belts, coats | 8,800 | 8,800 |
| | Class A, duty assigned & honor guard | 5,000 | 5,000 |
| | Unforeseen, accountability tags, winter gear, misc. | 3,800 | 3,800 |
| | | | |
| Total 72300 | Safety and Uniform Supplies | \$ 95,475 | \$ 95,475 |

| | | | |
|--------------------|--|------------------|------------------|
| 73510 | Building Repair and Maintenance | | |
| | Down East (Dual Path Communicators) | \$ 3,600 | \$ 3,600 |
| | Water Heater Station 1 (Currently Leaking) | 6,000 | 6,000 |
| | A/C Repair/Replacement | 8,000 | 8,000 |
| | Unforeseen Repair & Maintenance | 20,000 | 20,000 |
| | | | |
| Total 73510 | Building Repair and Maintenance | \$ 37,600 | \$ 37,600 |

JUSTIFICATION SUPPORTING SCHEDULES**FISCAL YEAR 2023-24****FUND: 1100****ORG: 4372**

| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |
|---------|-------------|----------|----------------------|
|---------|-------------|----------|----------------------|

| | | | |
|--------------------|---|------------------|------------------|
| 74400 | Service and Maintenance Contracts | | |
| | AFP/Sta 1 Hood System (Pye Barker) | \$ 350 | \$ 350 |
| | Griffin Garage Doors | 2,200 | 2,200 |
| | Down East Alarm Monitoring Sta 1, 2, & 3 | 1,590 | 1,590 |
| | Safe Air System | 1,829 | 1,829 |
| | Rhinehart Yearly SCBA Testing | 3,100 | 3,100 |
| | VSC Fire & Security sprinklers yearly | 1,800 | 1,800 |
| | TOI TOI USA | 1,500 | 1,500 |
| | Kinston Fire Extinguisher | 1,100 | 1,100 |
| | Industrial Scientific Gas Monitor | 5,900 | 5,900 |
| | K & B Power washers | 2,200 | 2,200 |
| | Cummins Sales and Service (Generator Annual Service) All Stations | 2,014 | 2,014 |
| | Image Trend Record Management | 14,000 | 14,000 |
| | Atlantic Solutions/ Pumps testing | 2,750 | 2,750 |
| | Wheeler | 1,600 | 1,600 |
| | Copier | 277 | 277 |
| Total 74400 | Service and Maintenance Contracts | \$ 42,210 | \$ 42,210 |

JUSTIFICATION SUPPORTING SCHEDULES**FISCAL YEAR 2023-24****FUND: 1100****ORG: 4372**

| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |
|---------|-------------|----------|----------------------|
|---------|-------------|----------|----------------------|

| | | | |
|--------------------|------------------------------------|-----------------|-----------------|
| 74910 | Dues & Subscription | | |
| | NC State FF Association | \$ 1,250 | \$ 1,250 |
| | LC Fireman's Association | 200 | 200 |
| | NC SBI Required Back Ground Checks | 380 | 380 |
| | LCC CPR | 306 | 306 |
| | NFPA | 175 | 175 |
| | Dish Network | 1,350 | 1,350 |
| | NFPA National Fire Code | 1,600 | 1,600 |
| | NC Code Officials | 120 | 120 |
| | Active 911 | 800 | 800 |
| | IAAI Investigations | 175 | 175 |
| | NC Association of Fire Chiefs | 40 | 40 |
| | Miscellaneous Others | 250 | 250 |
| | | | |
| Total 74910 | Dues & Subscription | \$ 6,646 | \$ 6,646 |

| CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000 | | | | | | | | | | | | | FISCAL YEAR 2023-24 | | | |
|--|-------------------------------------|----------------------------------|------------------------|------------------------|----------|----------|------------------|-------------------------------------|-------------------------|------------------------------------|----------|---------------|------------------------------------|------------------------|-------------------|--|
| FUND: | | 1100 | | | | | | | | | | | | | | |
| ORG: | | 4372 | | | | | | | | | | | | | | |
| 75400 | | CAPITAL OUTLAY - MOTOR VEHICLES | | | | | Maintenance Cost | | | | | | | | | |
| Vehicle # | Retiring Vehicle Year/ Make Model | Mileage | Estimated Auction Proc | Original Purchase Cost | FY 20-21 | FY 21-22 | FY 22-23 | Replacement Vehicle Year/Make Model | Dealer Replacement Cost | Gvw 26,000 LBS OR GREATER (YES/NO) | ROAD TAX | TAGS (\$6.00) | APPLICABLE UPFIT COST OTHER VENDOR | TOTAL REPLACEMENT COST | Manager Submitted | |
| | | | | | | | | Apparatus Replacement FY 24-25 | | | 0.00 | 0.00 | | 0.00 | 0.00 | |
| Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | 0.00 | 0.00 | |
| | | | | | | | | | | | | | | | | |
| 75500 | | CAPITAL OUTLAY - OTHER EQUIPMENT | | | Estim | Purchase | Maintenance Cost | | | | | | | | | |
| Equipment # | Retiring Equipment Year/ Make Model | Hours | Auction Proc | Cost | FY 19-20 | FY 20-21 | FY 21-22 | REPLACEMENT EQUIPMENT | | | | | | Replacement Cost | Manager Submitted | |
| | | | | | | | | Holmatro Vehicle Extrication | | | | | | 41,561.00 | 41,561.00 | |
| | | | | | | | | PPV Fan | | | | | | 6,010.00 | 6,010.00 | |
| Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | 47,571.00 | 47,571.00 | |

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MISSION: *To deliver professional, responsive, efficient and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance, and protect the prosperity and quality of life in Kinston and its service area.*

DESCRIPTION OF SERVICES: The Engineering Section provides support services for construction projects related to water, sanitary sewer, stormwater, street, sidewalk, and electric projects. Staff also maintains GIS maps and databases for all city infrastructures.

HIGHLIGHTS FROM FY 2022-23:

1. Completed construction of Doctors Drive/Nurses Lane, NCGTP Water Line Replacement
2. Awarded bids for Lawrence Heights Water and Sewer Project Briery Run Sewer Phase V Projects.
3. Complete surveying and design for Vernon Avenue Sewer Project.
4. Received Funding from Golden Leaf (\$250,000), NCDOT (\$1,208,590) and NCLWC (\$2,000,000) for Adkin Branch Flood Mitigation Project.
5. Received \$400,000 grant for Oliver Glass Lift Station Project and \$400,000 Stormwater AIA grant.
6. Implemented live road closure map on Public Services webpage.
7. Update the city's Street Condition Survey.

GOALS FOR FY 2023-24:

1. Seek Utility Funding for Herritage Street Improvements between King St and Vernon Avenue.
2. Pursue additional construction funds for Adkin Branch Flood Mitigation construction work and coordinate planning with prime stakeholders (NCDOT, UNC Lenoir Hospital, Recreation Dept).
3. Request full-time Construction Inspector to improve oversight of construction activities, developers, and encroachments in city streets.
4. Support field access to current GIS mapping information for utilities and infrastructure.
5. Hire full-time City Engineer to reduce dependence on consultants and improve level of service.

| | | | | | | | | |
|-----------------|-------------------------------|-------------|----------------------------|--|--|--|--|--|
| FUND: | General Operating Fund | 1100 | FISCAL YEAR 2023-24 | | | | | |
| ORG: | Engineering | 4510 | | | | | | |
| PROGRAM: | General Government | 650 | | | | | | |

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 61210 | Salaries - Regular | 245,971 | 280,850 | 369,661 | 357,435 | 455,192 | 23.14% | 466,510 |
| 61220 | Salaries - Overtime | 2,871 | (215) | 1,000 | 500 | 1,000 | 0.00% | 1,025 |
| 61230 | Salaries - Vacation Payout/Other | 1,669 | 3,725 | - | 5,628 | 0 | ~ | 0 |
| 61250 | Salaries - Educational Incentive | - | 37 | - | - | 0 | ~ | 0 |
| 61260 | Salaries-Temp/Part-time | 91,532 | 57,097 | 56,730 | 32,006 | 0 | -100.00% | 0 |
| 61270 | Salaries - Longevity | 4,174 | 4,486 | 4,420 | 4,420 | 3,584 | -18.91% | 3,674 |
| | Total Personal Services | 346,216 | 345,980 | 431,811 | 399,989 | 459,776 | 6.48% | 471,209 |
| 61810 | Social Security Contribution | 26,106 | 25,804 | 33,100 | 29,122 | 35,200 | 6.34% | 36,100 |
| 61820 | Retirement Contribution | 26,093 | 33,153 | 50,300 | 44,130 | 56,000 | 11.33% | 60,900 |
| 61825 | Supplemental RET. (401K) | 3,731 | 4,209 | 6,300 | 5,369 | 6,900 | 9.52% | 7,100 |
| 61830 | Group Insurance Contribution | 43,447 | 43,208 | 59,472 | 50,466 | 66,240 | 11.38% | 70,560 |
| 61832 | Group Term Insurance | 1,047 | 1,101 | 2,100 | 1,148 | 2,300 | 9.52% | 2,400 |
| 61853 | Workers Compensation Premiums | 1,800 | 1,800 | 2,996 | 3,465 | 2,996 | 0.00% | 3,900 |
| 61870 | Allowances | - | - | - | 300 | 0 | ~ | 0 |
| 61871 | Wellness Benefit | 1,840 | 2,120 | 3,360 | 2,345 | 3,840 | 14.29% | 3,840 |
| 61873 | Allowance-Cell Phone Reimbursement | 542 | 704 | 800 | 512 | 800 | 0.00% | 800 |
| | Total Fringe Benefits | 104,606 | 112,099 | 158,428 | 136,857 | 174,276 | 10.00% | 185,600 |
| 71990 | Professional Services - Other | 16,266 | 553 | 30,000 | 19,483 | 30,000 | 0.00% | 30,000 |
| 72200 | Small Tools & Hand Supplies | 57 | 5,026 | 400 | 399 | 500 | 25.00% | 500 |
| 72300 | Safety & Uniforms | 521 | 562 | 1,100 | 1,098 | 1,000 | -9.09% | 1,000 |
| 72400 | Maintenance & Repair Supplies | - | - | 300 | 100 | 300 | 0.00% | 300 |
| 72410 | Drafting Supplies | 758 | 1,102 | 2,800 | 2,003 | 2,300 | -17.86% | 2,300 |
| 72415 | Surveying Supplies | 0 | 458 | 500 | 496 | 1,000 | 100.00% | 1,000 |
| 72990 | Miscellaneous Supplies | 91 | 201 | 500 | 499 | 500 | 0.00% | 500 |
| 73110 | Meeting & Travel | 199 | 137 | 2,000 | 1,668 | 1,800 | -10.00% | 1,800 |
| 73220 | Cellular Telephone Service | 351 | 90 | 600 | 401 | 0 | -100.00% | 0 |
| 73520 | Equipment Repair/Maintenance | - | 2,382 | 1,500 | 11,500 | 1,500 | 0.00% | 1,500 |
| 73950 | Training & Employee Development | 1,161 | 612 | 2,000 | 1,100 | 3,100 | 55.00% | 3,100 |

| | | | |
|---|-------------------------------|-------------|----------------------------|
| FUND: | General Operating Fund | 1100 | FISCAL YEAR 2023-24 |
| ORG: | Engineering | 4510 | |
| PROGRAM: | General Government | 650 | |
| Note: * = Item less than \$500; ~ = Division by zero | | | |

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 74140 | Rent of Uniforms | 539 | 431 | 600 | 597 | 700 | 16.67% | 700 |
| 74400 | Service & Maintenance Charges | 33,653 | 35,226 | 37,400 | 37,143 | 37,700 | 0.80% | 37,700 |
| 74500 | Insurance | 5,270 | 5,451 | 4,763 | 4,763 | 4,763 | 0.00% | 4,763 |
| 74520 | Vehicle Insurance | 1,418 | 1,550 | 1,659 | 1,659 | 1,659 | 0.00% | 1,659 |
| 74810 | Fleet Maintenance Charges | 5,344 | 1,633 | 3,100 | 3,118 | 3,100 | 0.00% | 3,100 |
| 74820 | Fleet Fuel Charges | 3,771 | 2,971 | 3,300 | 2,978 | 3,800 | 15.15% | 3,800 |
| 74910 | Dues & Subscription | 356 | 584 | 800 | 657 | 800 | 0.00% | 800 |
| 74990 | Miscellaneous | 329 | 1,050 | 1,500 | 1,150 | 1,500 | 0.00% | 1,500 |
| 77110 | Installment Contracts | 10,956 | 6,088 | 6,238 | 6,237 | 6,399 | 2.58% | 6,399 |
| 77210 | Installment Contracts Interest | 1,080 | 942 | 790 | 790 | 634 | -19.75% | 634 |
| | Total Operating Expenses | 82,122 | 67,049 | 101,850 | 97,838 | 103,055 | 1.18% | 103,055 |
| 75200 | Capital Outlay - Data Processing | - | - | 4,200 | 4,200 | 0 | -100.00% | 0 |
| 75400 | Capital Outlay - Vehicles | 28,594 | 22 | - | - | 0 | ~ | 0 |
| 75990 | Capital Outlay - Other | - | - | 34,300 | 32,236 | 0 | -100.00% | 0 |
| | Total Capital Outlay | 28,594 | 22 | 38,500 | 36,436 | 0 | -100.00% | 0 |
| | Total Budget | 561,538 | 525,150 | 730,589 | 671,120 | 737,107 | 0.89% | 759,864 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|--------------------------------|------------------------------------|---|---------------------|-------------------|
| FUND: 1100 | | | | |
| ORG: 4510 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 61210 | Salaries - Regular | Salaries for Employees as per salary sheet | 455,192 | 466,510 |
| 61220 | Salaries - Overtime | Payment for non exempt employees for special projects and/or emergency work. | 1,000 | 1,025 |
| 61270 | Salaries - Longevity | Compensation in recognition of tenure (see Salary sheet) | 3,584 | 3,674 |
| Total Personal Services | | | 459,776 | 471,209 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 35,200 | 36,100 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 56,000 | 60,900 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 6,900 | 7,100 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 66,240 | 70,560 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 2,300 | 2,400 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate | 2,996 | 3,900 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate | 3,840 | 3,840 |
| 61873 | Allowance-Cell Phone Reimbursement | Cell phone reimbursement as per cell phone policy for Construction Inspector and Ethan Green 252-775-0353 x \$32/mo x 2 x 12 mo = \$768 | 800 | 800 |
| Total Fringe Benefits | | | 174,276 | 185,600 |
| 71990 | Professional Services - Other | Consulting Engineer/Testing services for small projects and emergencies | 30,000 | 30,000 |
| 72200 | Small Tools & Hand Supplies | Purchase/Replacement of miscellaneous hand tools and supplies for staff | 500 | 500 |
| 72300 | Safety & Uniforms | See Justification Schedule | 1,000 | 1,000 |
| 72400 | Maintenance & Repair Supplies | Supplies needed for doing small maintenance work on equipment, furniture, etc. | 300 | 300 |
| 72410 | Drafting Supplies | Purchase of plotter paper, plotting ink, blue print supplies, etc. | 2,300 | 2,300 |
| 72415 | Surveying Supplies | Purchase of surveying items (i.e., hubs, nails, stakes, field books, flagging, spray paint, etc.) | 1,000 | 1,000 |
| 72990 | Miscellaneous Supplies | Costs for recording maps / deeds; obtaining printed county records from court house | 500 | 500 |
| 73110 | Meeting & Travel | See Justification Schedule | 1,800 | 1,800 |
| 73220 | Cellular Telephone Service | See Justification Schedule | 0 | 0 |
| 73520 | Equipment Repair/Maintenance | See Justification Schedule | 1,500 | 1,500 |
| 73950 | Training & Employee Development | See Justification Schedule | 3,100 | 3,100 |
| 74140 | Rent of Uniforms | Uniforms for Assistant Survey Party Chief and Engineering Aide (2employees @ \$4.76 wk x 52 wks = \$495.04 yr) + (Energy Surcharge \$3.00 x 52 wks = \$156.00) = \$651.04 | 700 | 700 |
| 74400 | Service & Maintenance Charges | See Justification Schedule | 37,700 | 37,700 |
| 74500 | Insurance | Based upon previous budget - TO BE PROVIDED BY HR | 4,763 | 4,763 |
| 74520 | Vehicle Insurance | Based upon previous budget - TO BE PROVIDED BY HR | 1,659 | 1,659 |
| 74810 | Fleet Maintenance Charges | Vehicle maintenance and repairs | 3,100 | 3,100 |
| 74820 | Fleet Fuel Charges | 1500 gallons of gasoline @ \$2.48 = \$3720.00 | 3,800 | 3,800 |
| 74910 | Dues & Subscription | See Justification Schedule | 800 | 800 |
| 74990 | Miscellaneous | See Justification Schedule | 1,500 | 1,500 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|--------------------------|--------------------------------|---|---------------------|-------------------|
| FUND: 1100 | | | | |
| ORG: 4510 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 77110 | Installment Contracts | Based upon previous budget - TO BE PROVIDED BY FINANCE DEPT | 6,399 | 6,399 |
| 77210 | Installment Contracts Interest | Based upon previous budget - TO BE PROVIDED BY FINANCE DEPT | 634 | 634 |
| Total Operating Expenses | | | 103,055 | 103,055 |
| Total Capital Outlay | | | 0 | 0 |
| Total Budget | | | 737,107 | 759,864 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-2024 | |
|------------------------------------|-------------|-----------------------|----------------------|
| FUND: | 1100 | | |
| ORG: | 4510 | | |
| ACCOUNT: | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| 72300 | Safety & Uniforms | COST | |
|--------------------|---|-----------------|-----------------|
| | Purchase of Gatorade and PPE | \$ 375 | \$ 375 |
| | Safety shoes (5 employees x \$125=\$625) | 625 | 625 |
| | Safety incentive BUDGETED UNDER PS ADMN 6900-7301 | | |
| Total 72300 | Safety & Uniforms | \$ 1,000 | \$ 1,000 |

| 73110 | Meeting & Travel | COST | |
|--------------------|---|-----------------|-----------------|
| | Travel costs for attending meetings/training for State Certifications | \$ 700 | \$ 700 |
| | Travel costs for attending meetings/training for GIS | \$ 100 | \$ 100 |
| | Travel costs for attending meetings/training for PDHs for Engineers | \$ 1,000 | \$ 1,000 |
| | Employee morale BUDGETED UNDER PS ADMN 6900-7301 | - | - |
| Total 73110 | Meeting & Travel | \$ 1,800 | \$ 1,800 |

| 73520 | Equipment Repair/Maintenance | COST | |
|--------------------|--|-----------------|-----------------|
| | Annual calibration of survey equipment | \$ 1,000 | \$ 1,000 |
| | Repairs to plotter | 500 | 500 |
| Total 73520 | Equipment Repair/Maintenance | \$ 1,500 | \$ 1,500 |

| 73950 | Training & Employee Development | COST | |
|--------------------|---|-----------------|-----------------|
| | Continuing education classes for State Certifications | \$ 1,500 | \$ 1,500 |
| | NCAWWA conference | \$ 500 | \$ 500 |
| | Survey training registration & class(\$95 registration fee + \$180 class fee x 2 employees = \$550 per level). Total for Level I & II \$1100 | \$ 1,100 | \$ 1,100 |
| Total 73950 | Training & Employee Development | \$ 3,100 | \$ 3,100 |

| 74400 | Service & Maintenance Charges | COST | |
|--------------------|---|------------------|------------------|
| | AutoCAD licenses | \$ 2,600 | \$ 2,600 |
| | GIS - ESRI system licenses for all city departments | \$ 31,200 | \$ 31,200 |
| | Water CAD licenses | \$ 3,900 | \$ 3,900 |
| | | | |
| | | | |
| Total 74400 | Service & Maintenance Charges | \$ 37,700 | \$ 37,700 |

| 74910 | Dues & Subscription | COST | |
|--------------------|--------------------------------|---------------|---------------|
| | PE / PLS renewals | \$ 200 | \$ 200 |
| | State certifications | \$ 300 | \$ 300 |
| | Professional membership dues | \$ 300 | \$ 300 |
| Total 74910 | Dues & Subscription | \$ 800 | \$ 800 |

| 74990 | Miscellaneous | COST | |
|--------------------|---|-----------------|-----------------|
| | Purchase of items not covered elsewhere | \$ 500 | \$ 500 |
| | State construction permits for projects | 1,000 | 1,000 |
| Total 74990 | Miscellaneous | \$ 1,500 | \$ 1,500 |

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MISSION: *The Kinston/Lenoir County Parks & Recreation Department provides the citizens of Kinston and Lenoir County the opportunity to develop their leisure time and interests by providing quality recreational programs and facilities that serve as an outlet for developing physical fitness, sportsmanship skills, and leadership skills in a family friendly atmosphere.*

DESCRIPTION OF SERVICES: The Recreation Division of Kinston/Lenoir Parks and Recreation works to develop and administer recreation programs, events, camps, athletic leagues, and educational opportunities. This division works to serve the residents of Kinston and Lenoir County by offering cutting-edge, high-quality programming for all ages. The following divisions are in the Parks and Recreation department. Administration manages the day-to-day operations. Recreation Programs works to develop and administer recreation programs, events, camps, athletic leagues, and educational opportunities. The Parks division works to maintain and enhance all parks and facilities. Stadium maintains Grainger Stadium which is the home to the Downeast Wood Ducks minor league baseball team. Also Sponsored Activities, the County and the Visitor Center facility are under the guidance of this department.

HIGHLIGHTS FROM FY 2022-23:

1. Offer safe and effective programming to our citizens and visitors
2. Repair and resurface the tennis courts at Fairfield Park, completing 2 out of the 4 courts
3. Installed new playgrounds at Fairfield Recreation Center and Bill Fay Park
4. In a partnership with Woodman Life, install a restroom facility at Pearson Park
5. Continue to grow all recreation programming participation
6. Increase marketing strategies to convey upcoming programs and activities to the community and county.
7. Earned PARTF Grant to fund Emma Webb Park renovation
8. Install 8 loads of ball field turf at most recreation operated baseball fields
9. Increase revenue from tournaments and improve athletic field maintenance schedule
10. Develop efficient strategies with marketing efforts to have a much more direct delivery of information.

GOALS FOR FY 2023-24:

1. Offer safe and effective programming to our citizens and visitors
2. Resurface the final 2 courts at Fairfield in preparation for the adult State Tennis Tournament
3. Begin the renovation of Emma Webb Park
4. Continue to enhance program offerings at parks and recreation centers with the addition of events
5. Increase revenue from tournaments and campground usage
6. Increase followers on all social media platform with consistence of content
7. Sandblast, prime, seal and paint sections of the grandstand and continue to maintain recreation facilities that create longevity and increased enjoyment

FUND: General Operating Fund 1100
 ORG: Recreation Admin 6120
 PROGRAM: Culture & Recreation 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|--------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 61210 | Salaries - Regular | 169,523 | 180,263 | 189,622 | 188,095 | 194,400 | 3% | 199,234 |
| 61220 | Salaries - Overtime | 277 | 240 | 300 | 285 | 300 | 0% | 308 |
| 61230 | Salaries - Vacation Payout/Other | 5,534 | - | - | - | 0 | ~ | 0 |
| 61251 | Salaries - Merit/Bonus | - | 5,000 | - | - | 0 | ~ | 0 |
| 61270 | Salaries - Longevity | 4,169 | 2,550 | 2,677 | 2,678 | 3,088 | 15% | 3,165 |
| | Total Personal Services | 179,503 | 188,052 | 192,599 | 191,058 | 197,788 | 3% | 202,706 |
| 61810 | Social Security Contribution | 13,779 | 14,483 | 14,800 | 14,646 | 15,200 | 3% | 15,600 |
| 61820 | Retirement Contribution | 18,399 | 21,590 | 23,500 | 22,842 | 24,100 | 3% | 26,200 |
| 61825 | Supplemental RET. (401K) | 2,547 | 2,716 | 2,900 | 2,826 | 3,000 | 3% | 3,100 |
| 61830 | Group Insurance Contribution | 24,410 | 23,702 | 25,488 | 24,426 | 24,840 | -3% | 26,460 |
| 61832 | Group Term Insurance | 727 | 716 | 1,000 | 620 | 1,000 | 0% | 1,100 |
| 61853 | Workers Compensation Premiums | - | - | - | - | 0 | ~ | 1,700 |
| 61870 | Allowances | 4,538 | 4,038 | 4,200 | 4,150 | 4,200 | 0% | 4,200 |
| 61871 | Wellness Benefit | 1,440 | 1,440 | 1,440 | 1,440 | 1,440 | 0% | 1,440 |
| 61873 | Allowance - Cell Phone Reimbursement | 654 | 589 | 600 | 600 | 600 | 0% | 600 |
| | Total Fringe Benefits | 66,493 | 69,274 | 73,928 | 71,550 | 74,380 | 1% | 80,400 |
| 72270 | Recreation/Program Supplies | - | - | - | 52 | 0 | ~ | 0 |
| 72600 | Office Supplies & Materials | 664 | 974 | 1,000 | 873 | 1,000 | 0% | 1,000 |
| 72910 | Data Processing Supplies | 97 | 361 | 400 | 307 | 400 | 0% | 400 |
| 73110 | Meeting & Travel | (1,075) | 1,021 | 2,500 | 2,330 | 2,500 | 0% | 2,500 |
| 73200 | Telephone Service | 10,045 | 9,646 | 10,000 | 6,889 | 10,000 | 0% | 10,000 |
| 73210 | Long Distance Telephone Service | - | - | 200 | - | 200 | 0% | 200 |
| 73392 | Bank Card Collection Fees | 838 | 1,867 | 1,000 | 1,448 | 1,500 | 50% | 1,500 |
| 73410 | Printing | - | - | 750 | 551 | 750 | 0% | 750 |
| 74400 | Service & Maintenance Charges | 5,571 | 1,525 | 8,000 | 2,305 | 3,000 | -63% | 3,000 |
| 74500 | Insurance | 15,225 | 19,650 | 6,634 | 6,634 | 6,634 | 0% | 6,634 |
| 74910 | Dues & Subscription | 587 | 795 | 1,000 | 565 | 1,000 | 0% | 1,000 |
| | Total Operating Expenses | 31,952 | 35,839 | 31,484 | 21,954 | 26,984 | -14% | 26,984 |
| | Total Budget | 277,948 | 293,165 | 298,011 | 284,562 | 299,152 | 0% | 310,090 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------------------|--------------------------------------|---|---------------------|----------------------|
| FUND: 1100 | | | | |
| ORG: 6120 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 61210 | Salaries - Regular | 3 Full-Time Employees: Director, Administrative Manager I, Administrative Secretary | 194,400 | 199,234 |
| 61220 | Salaries - Overtime | Overtime for Administrative Secretary for Special Events | 300 | 308 |
| 61270 | Salaries - Longevity | 2 Full-Time Employees: Administrative Manager II, Administrative Secretary | 3,088 | 3,165 |
| Total Personal Services | | | 197,788 | 202,706 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 15,200 | 15,600 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 24,100 | 26,200 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 3,000 | 3,100 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 24,840 | 26,460 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 1,000 | 1,100 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate | | 1,700 |
| 61870 | Allowances | C. Povar (\$175 x 24) = \$4,200 | 4,200 | 4,200 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate | 1,440 | 1,440 |
| 61873 | Allowance - Cell Phone Reimbursement | C. Povar (\$50/month = \$600) | 600 | 600 |
| Total Fringe Benefits | | | 74,380 | 80,400 |
| 72600 | Office Supplies & Materials | Supplies to include pens, note pads, calendars, and various others | 1,000 | 1,000 |
| 72910 | Data Processing Supplies | Ink for printers and copiers | 400 | 400 |
| 73110 | Meeting & Travel | Annual Conference (NCRPA and NRPA) | 2,500 | 2,500 |
| 73200 | Telephone Service | Century Link phone bills from all recreation sites | 10,000 | 10,000 |
| 73210 | Long Distance Telephone Service | | 200 | 200 |
| 73392 | Bank Card Collection Fees | Fee incurred from credit card processing through Forte | 1,500 | 1,500 |
| 73410 | Printing | | 750 | 750 |
| 74400 | Service & Maintenance Charges | CopyPro fees and charges to maintain admin copier | 3,000 | 3,000 |
| 74500 | Insurance | PROVIDED BY HR | 6,634 | 6,634 |
| 74910 | Dues & Subscription | Civic club membership for Director position | 1,000 | 1,000 |
| Total Operating Expenses | | | 26,984 | 26,984 |
| Total Capital Outlay | | | 0 | 0 |
| Total Budget | | | 299,152 | 310,090 |

FUND: General Operating Fund 1100
 ORG: Recreation Programs 6121
 PROGRAM: Culture & Recreation 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------|----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 61210 | Salaries - Regular | 225,130 | 265,427 | 310,925 | 289,160 | 311,777 | 0% | 319,530 |
| 61220 | Salaries - Overtime | 303 | 632 | - | 556 | 0 | ~ | 0 |
| 61230 | Salaries - Vacation Payout/Other | - | - | - | 5,071 | 0 | ~ | 0 |
| 61251 | Salaries - Merit/Bonus | - | 6,250 | - | - | 0 | ~ | 0 |
| 61260 | Salaries-Temp/Part-time | 170,322 | 281,621 | 309,300 | 293,842 | 370,000 | 20% | 370,000 |
| 61270 | Salaries - Longevity | 4,400 | 4,872 | 5,005 | 5,878 | 5,315 | 6% | 5,448 |
| Total Personal Services | | 400,155 | 558,801 | 625,230 | 594,506 | 687,092 | 10% | 694,977 |
| 61810 | Social Security Contribution | 30,205 | 42,324 | 47,800 | 45,187 | 52,600 | 10% | 53,200 |
| 61820 | Retirement Contribution | 25,003 | 34,240 | 38,500 | 37,264 | 38,600 | 0% | 42,000 |
| 61825 | Supplemental RET. (401K) | 3,372 | 3,976 | 4,700 | 4,339 | 4,800 | 2% | 4,800 |
| 61830 | Group Insurance Contribution | 40,997 | 45,809 | 50,976 | 41,857 | 49,680 | -3% | 52,920 |
| 61832 | Group Term Insurance | 928 | 1,037 | 1,600 | 932 | 1,600 | 0% | 1,700 |
| 61853 | Workers Compensation Premiums | 4,200 | 3,850 | 4,120 | 4,764 | 4,120 | -0% | 5,700 |
| 61870 | Allowances | 2,407 | 2,308 | 2,400 | 2,871 | 4,800 | 100% | 4,800 |
| 61871 | Wellness Benefit | 1,770 | 1,875 | 2,880 | 2,235 | 2,880 | 0% | 2,880 |
| 61873 | Allowances-Cell Phone Reimb | 1,230 | 1,131 | 1,200 | 800 | 768 | -36% | 768 |
| Total Fringe Benefits | | 110,113 | 136,550 | 154,176 | 140,249 | 159,848 | 4% | 168,768 |
| 72270 | Recreation/Program Supplies | 47,262 | 671 | 55,000 | 54,761 | 125,000 | 127% | 125,000 |
| 72300 | Safety & Uniform Supplies | 1,517 | 73,064 | 1,500 | 1,368 | 2,000 | 33% | 2,000 |
| 72310 | Education/Program Supplies | - | - | - | 24 | 0 | ~ | 0 |
| 72400 | Maintenance & Repair Supplies | 2,160 | 1,183 | - | - | 0 | ~ | 0 |
| 72600 | Office Supplies & Materials | 1,312 | 1,603 | 1,500 | 1,544 | 1,500 | 0% | 1,500 |
| 72601 | Office Equipment | - | - | 38,012 | 32,000 | 0 | -100% | 0 |
| 72620 | Vending/Concessionaire Supplies | 266 | 1,977 | 1,500 | 1,410 | 4,000 | 167% | 4,000 |
| 72910 | Data Processing Supplies | - | - | - | 80 | 0 | ~ | 0 |
| 72950 | Equipment Purchase - Noncapital | - | - | - | 0 | 21,690 | ~ | 21,690 |
| 73110 | Meeting & Travel | 2,114 | 5,513 | 5,000 | 4,894 | 6,000 | 20% | 6,000 |
| 73310 | Electric Expense/ Other | - | 47 | - | - | 0 | | 0 |

FUND: General Operating Fund 1100
 ORG: Recreation Programs 6121
 PROGRAM: Culture & Recreation 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 73410 | Printing | 98 | 1,139 | 1,000 | 880 | 2,500 | 150% | 2,500 |
| 73990 | Temporary Labor Services | 11,739 | 60,949 | 95,000 | 94,720 | 160,000 | 68% | 160,000 |
| 74400 | Service & Maintenance Contract | 6,348 | 7,343 | 9,000 | 7,495 | 9,000 | 0% | 9,000 |
| 74500 | Insurance | 22,225 | 23,000 | 10,058 | 10,058 | 10,486 | 4% | 10,486 |
| 74520 | Vehicle Insurance | 1,069 | 1,200 | 1,284 | 1,284 | 1,284 | 0% | 1,284 |
| 74810 | Fleet Maintenance Charges | 1,058 | 4,783 | 5,000 | 1,870 | 5,000 | 0% | 5,000 |
| 74820 | Fleet Fuel Charges | 2,136 | 3,743 | 3,000 | 2,786 | 4,000 | 33% | 4,000 |
| 74910 | Dues & Subscription | 450 | 498 | 500 | 500 | 1,000 | 100% | 1,000 |
| 77110 | Installment Contracts Principal | 4,811 | 4,861 | 4,980 | 4,980 | 5,109 | 3% | 5,109 |
| 77210 | Installment Contracts Interest | 804 | 752 | 630 | 630 | 507 | -20% | 507 |
| 79522 | Mock Gymnasium | - | - | - | - | 25,000 | ~ | 25,000 |
| Total Operating Expenses | | 105,370 | 192,323 | 232,964 | 221,284 | 384,076 | 65% | 384,076 |
| 75100 | Capital Outlay -Furniture/Equip. | 4,981 | - | 80,409 | 72,776 | 85,987 | 7% | 29,492 |
| 75400 | Capital Outlay - Vehicles | - | - | 37,138 | 38,093 | 0 | -100% | 0 |
| 75510 | Capital Outlay - Recreation | 10,120 | - | 84,920 | 79,550 | 77,800 | -8% | 30,000 |
| Total Capital Outlay | | 15,101 | - | 202,467 | 190,419 | 163,787 | -19% | 59,492 |
| Total Budget | | 630,740 | 887,674 | 1,214,837 | 1,146,459 | 1,394,802 | 15% | 1,307,313 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|--------------------------------|---------------------------------|--|---------------------|-------------------|
| FUND: 1100 | | | | |
| ORG: 6121 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 61210 | Salaries - Regular | 6 FULL-TIME EMPLOYEES | 311,777 | 319,530 |
| 61260 | Salaries-Temp/Part-time | **SEE PART-TIME SALARY SHEET (Includes Center Assistants, Athletic staff, Golf Course staff, Seasonal day camp staff, city aquatic staff and Mock Athletic Skills Facility staff) | 370,000 | 370,000 |
| 61270 | Salaries - Longevity | 4 FULL-TIME EMPLOYEES | 5,315 | 5,448 |
| Total Personal Services | | | 687,092 | 694,977 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 52,600 | 53,200 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 38,600 | 42,000 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 4,800 | 4,800 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 49,680 | 52,920 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 1,600 | 1,700 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate | 4,120 | 5,700 |
| 61870 | Allowances | #401.007 (Alston) #402.412 (Bass) | 4,800 | 4,800 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate | 2,880 | 2,880 |
| 61873 | Allowances - Cell Phone Reimb | S. Alston (\$32/month) = \$384/ J. Bass (\$32/month = \$384) | 768 | 768 |
| Total Fringe Benefits | | | 159,848 | 168,768 |
| 72270 | Recreation/Program Supplies | CENTER/ATHLETIC SUPPLIES FOR ALL CITY RECREATION FACILITIES, SPECIAL EVENTS, DAYCAMP SUPPLIES, AND ADDED PROGRAMS (INCREASE INCLUDES ADDITION OF A TACKLE FOOTBALL PROGRAM AT MARTIN C. FREEMAN ROUGHLY \$300 PER CHILD IN EQUIPMENT PLUS ADDED BUDGET FROM SPONSORED ACTIVITIES - 6125) | 125,000 | 125,000 |
| 72300 | Safety & Uniform Supplies | SAFETY/UNIFORM SUPPLIES FOR CITY'S LIFEGUARD STAFF | 2,000 | 2,000 |
| 72600 | Office Supplies & Materials | OFFICE SUPPLIES FOR ALL CITY RECREATION FACILITIES | 1,500 | 1,500 |
| 72620 | Vending/Concessionaire Supplies | SNACKS/VENDING SUPPLIES FOR DAYCAMPS, SPECIAL ACTIVITIES, SPECIAL OLYMPICS, COMMITTEE MEETINGS, ETC. PLUS ADDED BUDGET FROM SPONSORED ACTIVITIES - 6125 | 4,000 | 4,000 |
| 72950 | Equipment Purchase - Noncapital | SEE JUSTIFICATION SCHEDULE | 21,690 | 21,690 |
| 73110 | Meeting & Travel | NORTH CAROLINA PARKS AND RECREATION CONFERENCE FOR PROGRAM STAFF | 6,000 | 6,000 |
| 73410 | Printing | PRINTING COST FOR DEPARTMENTAL BROCHURES, GOLF SHOP PASSES: (County pays 1/2) | 2,500 | 2,500 |
| 73990 | Temporary Labor Services | CITY OFFICIALS/UMPIRES/BOOKING FEES: (YOUTH BASKETBALL: (\$25/GAME), YOUTH FOOTBALL (\$40/GAME), YOUTH BASEBALL (\$30/GAME), ADULT & YOUTH SOFTBALL: (\$35/GAME), YOUTH SOCCER (\$25/GAME), TOURNAMENT FEES, CONTRACTED SERVICES PLUS ADDED BUDGET FROM SPONSORED ACTIVITIES - 6125 | 160,000 | 160,000 |
| 74400 | Service & Maintenance Contract | SUDDENLINK (CABLE/INTERNET) BATTLE CENTER, HOLLOWAY CENTER, LOVIT HINES, MARTIN C. FREEMAN, MOCK GYM | 9,000 | 9,000 |
| 74500 | Insurance | PROVIDED BY HR PLUS ADDED BUDGET FROM SPONSORED ACTIVITIES - 6125 | 10,486 | 10,486 |
| 74520 | Vehicle Insurance | PROVIDED BY HR | 1,284 | 1,284 |
| 74810 | Fleet Maintenance Charges | Maintenance of Vans and Bus | 5,000 | 5,000 |
| 74820 | Fleet Fuel Charges | | 4,000 | 4,000 |
| 74910 | Dues & Subscription | NCRPA YEARLY DUES FOR PROGRAM STAFF | 1,000 | 1,000 |
| 77110 | Installment Contracts Principal | PROVIDED BY FINANCE | 5,109 | 5,109 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|--------------------------|--------------------------------------|----------------------------------|---------------------|-----------|
| FUND: 1100 | | | | |
| ORG: 6121 | | | | |
| 77210 | Installment Contracts Principal | PROVIDED BY FINANCE | 507 | 507 |
| 79522 | Mock Gymnasium | Budget from Sponsored Activities | 25,000 | 25,000 |
| Total Operating Expenses | | | 384,076 | 384,076 |
| 75100 | Capital Outlay - Furniture/Equipment | See Attached Capital Outlay Doc | 85,987 | 29,492 |
| 75510 | Capital Outlay - Recreation | See Attached Capital Outlay Doc | 77,800 | 30,000 |
| Total Capital Outlay | | | 163,787 | 59,492 |
| Total Budget | | | 1,394,802 | 1,307,313 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-24 | |
|------------------------------------|-------------|---------------------|----------------------|
| FUND: | 1100 | | |
| ORG: | 6121 | | |
| ACCOUNT: | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| | | | |
|-------------|------------------------------------|-----------|-----------|
| 72950 | Equipment Purchase - Noncapital | | |
| | PAINTING AT FAIRFIELD AND HOLLOWAY | \$ 4,000 | \$ 4,000 |
| | WINDOW TINTING AT FAIRFIELD | 3,596 | 3,596 |
| | PAINTING AT MOCK GYM | 14,093 | 14,093 |
| | | | |
| | | | |
| Total 72950 | Equipment Purchase - Noncapital | \$ 21,690 | \$ 21,690 |

| CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000 | | | | | | | | | | | FISCAL YEAR 2023-24 | | | | |
|--|---|-------|--------------|----------|------------------|----------|----------|-----------------------------------|--|--|---------------------|--|--|------------------|-------------------|
| FUND: | | 1100 | | | | | | | | | | | | | |
| ORG: | | 6121 | | | | | | | | | | | | | |
| 75100 - CAPITAL OUTLAY - FURNITURE/FIXTURES | | | Estim | Purchase | Maintenance Cost | | | | | | | | | | |
| Equipment # | Item Requested | Hours | Auction Proc | Cost | FY 18-19 | FY 19-20 | FY 20-21 | Replacement Equipment | | | | | | Replacement Cost | Manager Submitted |
| | | | | | | | | 2 windows at Mock Gym | | | | | | 37,250.00 | 0.00 |
| | | | | | | | | HVAC at Mock Gym | | | | | | 11,245.00 | 0.00 |
| | | | | | | | | Bleachers for Fairfield, Holloway | | | | | | 37,492.18 | 29,492.18 |
| Total | 75100 - CAPITAL OUTLAY - FURNITURE/FIXTURES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | 85,987.18 | 29,492.18 |

| 75510 - CAPITAL OUTLAY - RECREATION | | | Estim | Purchase | Maintenance Cost | | | | | | | | | | |
|-------------------------------------|-------------------------------------|-------|--------------|----------|------------------|----------|----------|-----------------------------------|--|--|--|--|--|------------------|-------------------|
| Equipment # | Item Requested | Hours | Auction Proc | Cost | FY 18-19 | FY 19-20 | FY 20-21 | Replacement Equipment | | | | | | Replacement Cost | Manager Submitted |
| | | | | | | | | Sand and Line Fairfield Gym Floor | | | | | | 12,800.00 | 0.00 |
| | | | | | | | | Fairfield Tennis Court Complete | | | | | | 30,000.00 | 30,000.00 |
| | | | | | | | | Music Park Playground Equipment | | | | | | 35,000.00 | 0.00 |
| Total | 75510 - CAPITAL OUTLAY - RECREATION | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | 77,800.00 | 30,000.00 |

FUND: General Operating Fund 1100
ORG: Recreation Parks 6122
PROGRAM: Recreation & Culture 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|-------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 61210 | Salaries - Regular | 462,406 | 469,860 | 593,618 | 547,349 | 591,287 | -0% | 605,990 |
| 61220 | Salaries - Overtime | 9,397 | 7,853 | 15,000 | 8,119 | 15,000 | 0% | 15,375 |
| 61230 | Salaries - Vacation Payout/Other | 1,915 | 3,259 | - | 5,356 | 0 | ~ | 0 |
| 61251 | Salaries - Merit/Bonus | - | 15,875 | - | - | 0 | ~ | 0 |
| 61260 | Salaries-Temp/Part-time | 34,431 | 14,277 | 20,000 | 19,721 | 20,000 | 0% | 20,000 |
| 61270 | Salaries - Longevity | 6,738 | 7,351 | 8,605 | 6,607 | 9,598 | 12% | 9,838 |
| | Total Personal Services | 514,888 | 518,475 | 637,223 | 587,152 | 635,885 | -0% | 651,203 |
| 61810 | Social Security Contribution | 38,071 | 38,792 | 48,800 | 44,594 | 48,700 | -0% | 49,900 |
| 61820 | Retirement Contribution | 49,277 | 57,719 | 75,200 | 67,847 | 73,800 | -2% | 81,500 |
| 61825 | Supplemental RET. (401K) | 7,080 | 7,173 | 9,200 | 8,336 | 9,300 | 1% | 9,400 |
| 61830 | Group Insurance Contribution | 117,131 | 105,650 | 135,936 | 121,705 | 132,480 | -3% | 141,120 |
| 61832 | Group Term Insurance | 1,920 | 1,817 | 3,000 | 1,819 | 3,000 | 0% | 3,100 |
| 61853 | Workers Compensation Premiums | 2,300 | 2,300 | 3,531 | 4,083 | 3,531 | 0% | 5,200 |
| 61870 | Allowances | 300 | 925 | - | 4,150 | 4,200 | ~ | 4,200 |
| 61871 | Wellness Benefit | 4,980 | 4,330 | 7,680 | 2,024 | 7,680 | 0% | 7,680 |
| 61873 | Allowances-Cell Phone Reimbursement | 846 | 786 | 768 | 768 | 768 | 0% | 768 |
| | Total Fringe Benefits | 221,905 | 219,493 | 284,115 | 255,325 | 283,459 | -0% | 302,868 |
| 72110 | Janitorial Supplies | 13,042 | 17,871 | 19,500 | 21,706 | 22,000 | 13% | 22,000 |
| 72200 | Small Tools & Hand Supplies | 5,138 | 4,545 | 5,000 | 4,983 | 5,000 | 0% | 5,000 |
| 72300 | Safety & Uniform Supplies | 3,729 | 4,025 | 5,000 | 4,749 | 4,000 | -20% | 4,000 |
| 72310 | Education/Program Supplies | 80 | - | - | - | 0 | ~ | 0 |
| 72330 | Chemicals & Supplies | 20,598 | 19,170 | 30,000 | 29,905 | 33,000 | 10% | 33,000 |
| 72360 | Horticulture/Landscaping Supplies | 16,165 | 17,470 | 18,000 | 17,490 | 21,000 | 17% | 21,000 |
| 72400 | Maintenance & Repair Supplies | 31,503 | 30,801 | 30,000 | 29,766 | 47,000 | 57% | 47,000 |
| 72600 | Office Supplies | 306 | 502 | 600 | 356 | 600 | 0% | 600 |
| 72950 | Equipment Purchase-Non-Capital | 2,305 | 1,547 | 3,000 | 2,070 | 3,000 | 0% | 3,000 |
| 72990 | Miscellaneous Supplies | 341 | - | - | - | 0 | ~ | 0 |
| 73110 | Meeting & Travel | 283 | 2,139 | 2,500 | 2,014 | 2,500 | 0% | 2,500 |
| 73300 | Electric Expenses/City | 102,850 | 106,339 | 110,000 | 109,644 | 110,000 | 0% | 110,000 |
| 73330 | Natural Gas Expense | 13,356 | 17,747 | 20,000 | 17,734 | 20,000 | 0% | 20,000 |

FUND: General Operating Fund 1100
 ORG: Recreation Parks 6122
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|--|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 73340 | Water & Sewer Expense | 59,325 | 46,202 | 40,000 | 49,970 | 50,000 | 25% | 50,000 |
| 73350 | Refuse Expense | 21,913 | 26,554 | 25,000 | 21,918 | 25,000 | 0% | 25,000 |
| 73360 | Landfill Fees | 1,286 | 299 | 3,400 | 2,218 | 3,400 | 0% | 3,400 |
| 73370 | Stormwater Expenses | 12,474 | 12,380 | 12,400 | 12,474 | 12,400 | 0% | 12,400 |
| 73510 | Building Repair/Maintenance | 49,004 | 58,951 | 59,000 | 56,020 | 60,000 | 2% | 60,000 |
| 73520 | Equipment Repair Maintenance | 655 | 1,128 | 1,500 | 1,331 | 1,500 | 0% | 1,500 |
| 74140 | Rent of Uniforms | 2,990 | 3,357 | 4,500 | 3,502 | 4,500 | 0% | 4,500 |
| 74400 | Service & Maintenance Contracts | 14,404 | 8,468 | 11,700 | 9,741 | 11,700 | 0% | 11,700 |
| 74500 | Insurance | 8,199 | 9,089 | 8,694 | 8,701 | 8,694 | 0% | 8,694 |
| 74520 | Vehicle Insurance | 1,500 | 1,500 | 1,605 | 1,605 | 1,605 | 0% | 1,605 |
| 74810 | Fleet Maintenance Charges | 35,417 | 38,477 | 45,000 | 38,449 | 45,000 | 0% | 45,000 |
| 74820 | Fleet Fuel Charges | 21,394 | 30,209 | 22,000 | 36,222 | 38,000 | 73% | 38,000 |
| 74910 | Dues & Subscription | 75 | - | 450 | 400 | 450 | 0% | 450 |
| 77110 | Installment Contracts | 63,180 | 54,180 | 45,866 | 45,865 | 9,650 | -79% | 9,650 |
| 77210 | Installment Contracts Interest | 4,842 | 3,235 | 1,606 | 1,606 | 956 | -40% | 956 |
| | Total Operating Expenses | 506,352 | 516,182 | 526,321 | 530,440 | 540,955 | 3% | 540,955 |
| 75400 | Capital Outlay - Vehicles | - | - | 155,407 | 81,710 | 109,604 | -29% | 54,802 |
| 75500 | Capital Outlay - Other Equipment | - | 34,908 | 27,063 | 25,881 | 123,300 | 356% | 123,300 |
| 75800 | Capital Outlay - Building Improvements | 27,000 | - | - | - | 52,200 | ~ | 15,200 |
| 75990 | Capital Outlay - Other | 4,188 | 159,495 | 338,520 | 238,970 | 0 | -100% | 0 |
| | Total Capital Outlay | 31,188 | 194,403 | 520,990 | 346,561 | 285,104 | -45% | 193,302 |
| | Total Budget | 1,274,333 | 1,448,553 | 1,968,649 | 1,719,478 | 1,745,403 | -11% | 1,688,328 |

JUSTIFICATION SHEET
FISCAL YEAR 2023-24
FUND: 1100
ORG: 6122

| | | | DEPT REQ | MANAGER SUBMITTED |
|--------------------------------|-------------------------------------|--|----------------|----------------------|
| 61210 | Salaries - Regular | 16 FULL TIME EMPLOYEES*** (1 FULL TIME MAINTENANCE WORKER I WORKS AT THE KCC) | 591,287 | 605,990 |
| 61220 | Salaries - Overtime | OVERTIME FOR WEEKEND WORK, TOURNAMENTS, AND SPECIAL EVENTS | 15,000 | 15,375 |
| 61260 | Salaries-Temp/Part-time | ***SEE PART TIME SALARY SHEET (SPRING/SUMMER MAINTENANCE WORKERS FOR ALL CITY PARKS/FACILITIES) | 20,000 | 20,000 |
| 61270 | Salaries - Longevity | LONGEVITY FOR 10 FULL TIME EMPLOYEES | 9,598 | 9,838 |
| Total Personal Services | | | 635,885 | 651,203 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 48,700 | 49,900 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 73,800 | 81,500 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 9,300 | 9,400 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 132,480 | 141,120 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 3,000 | 3,100 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate | 3,531 | 5,200 |
| 61870 | Allowances | Automobile Harold Sutton | 4,200 | 4,200 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate | 7,680 | 7,680 |
| 61873 | Allowances-Cell Phone Reimbursement | H. Sutton (\$32/month = \$384)/ A. Parker (\$32/month= \$384) = \$768 | 768 | 768 |
| Total Fringe Benefits | | | 283,459 | 302,868 |
| 72110 | Janitorial Supplies | SUPPLIES FROM FLOORS AND COURTS, IMAGE, INSCO TO INCLUDE TOILET PAPER, CAN LINERS, AND VARIOUS CLEANING SUPPLIES | 22,000 | 22,000 |
| 72200 | Small Tools & Hand Supplies | RAKES, SHOVELS, SMALL TOOLS FOR PARKS MAINTENANCE | 5,000 | 5,000 |
| 72300 | Safety & Uniform Supplies | SAFETY KITS AND SUPPLIES FOR ALL PARKS & FACILITIES | 4,000 | 4,000 |
| 72330 | Chemicals & Supplies | SIGNIFICANT PRICE INCREASE FROM LAST YEAR | 33,000 | 33,000 |
| 72360 | Horticulture/Landscaping Supplies | PINESTRAW, MULCH, PLANTS, BUSHES, TREES, LANDSCAPING FOR ALL CITY PARKS | 21,000 | 21,000 |
| 72400 | Maintenance & Repair Supplies | MAINTENANCE SUPPLIES FOR ALL CITY PARKS & FACILITIES, \$17,000 FOR BALL FIELD CLAY | 47,000 | 47,000 |
| 72600 | Office Supplies | | 600 | 600 |
| 72950 | Equipment Purchase-Non-Capital | Incidental repairs throughout the year | 3,000 | 3,000 |
| 73110 | Meeting & Travel | | 2,500 | 2,500 |
| 73300 | Electric Expenses/City | BASED ON 22/23 BUDGET EXPENDITURES | 110,000 | 110,000 |
| 73330 | Natural Gas Expense | BASED ON 22/23 BUDGET EXPENDITURES | 20,000 | 20,000 |
| 73340 | Water & Sewer Expense | BASED ON 22/23 BUDGET EXPENDITURES | 50,000 | 50,000 |
| 73350 | Refuse Expense | BASED ON 22/23 BUDGET EXPENDITURES | 25,000 | 25,000 |
| 73360 | Landfill Fees | BASED ON 22/23 BUDGET EXPENDITURES | 3,400 | 3,400 |
| 73370 | Stormwater Expenses | BASED ON 22/23 BUDGET EXPENDITURES | 12,400 | 12,400 |
| 73510 | Building Repair/Maintenance | MAINTAINING 19 PARKS AND FACILITIES TO INCLUDE MOWING 130 ACRES OF GRASS | 60,000 | 60,000 |
| 73520 | Equipment Repair Maintenance | | 1,500 | 1,500 |
| 74140 | Rent of Uniforms | UNIFORMS FOR 14 FULL TIME STAFF | 4,500 | 4,500 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|--------------------------|--|---|---------------------|-----------|
| FUND: 1100 | | | | |
| ORG: 6122 | | | | |
| 74400 | Service & Maintenance Contracts | SEE JUSTIFICATION SCHEDULE | 11,700 | 11,700 |
| 74500 | Insurance | PROVIDED BY HR | 8,694 | 8,694 |
| 74520 | Vehicle Insurance | PROVIDED BY HR | 1,605 | 1,605 |
| 74810 | Fleet Maintenance Charges | BASED ON 22/23 BUDGET EXPENDITURES | 45,000 | 45,000 |
| 74820 | Fleet Fuel Charges | BASED ON 22/23 BUDGET EXPENDITURES | 38,000 | 38,000 |
| 74910 | Dues & Subscription | | 450 | 450 |
| 77110 | Installment Contracts | PROVIDED BY FINANCE | 9,650 | 9,650 |
| 77210 | Installment Contracts Interest | PROVIDED BY FINANCE | 956 | 956 |
| Total Operating Expenses | | | 540,955 | 540,955 |
| 75400 | Capital Outlay - Vehicles | See Capital Outlay - Vehicles Detail | 109,604 | 54,802 |
| 75500 | Capital Outlay - Other Equipment | See Capital Outlay - Other Equipment Detail | 123,300 | 123,300 |
| 75800 | Capital Outlay - Building Improvements | See Capital Outlay - Building Improvements | 52,200 | 15,200 |
| Total Capital Outlay | | | 285,104 | 193,302 |
| Total Budget | | | 1,745,403 | 1,688,328 |

JUSTIFICATION SUPPORTING SCHEDULES**FUND: 1100****ORG: 6122**

| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |
|---------|-------------|----------|----------------------|
|---------|-------------|----------|----------------------|

| | | | |
|--------------------|--|------------------|------------------|
| 74400 | Service & Maintenance Contracts | | |
| | Pest control contract at all city recreation facilities | \$ 3,500 | \$ 3,500 |
| | Dumpster rental at Holloway, Battle Center, parks office, MC Freeman, Fairfield | 3,600 | 3,600 |
| | Fire extinguisher inspection | 600 | 600 |
| | DEPS yearly monitoring fees/service calls for all city recreation fac | 4,000 | 4,000 |
| | | | |
| Total 74400 | Service & Maintenance Contracts | \$ 11,700 | \$ 11,700 |

CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000

FISCAL YEAR 2023-24

FUND: 1100

ORG: 6122

| 75400 Capital Outlay - Vehicles | | | Estim | Purchase | Maintenance Cost | | | | | | | | | | |
|--|----------------------------------|---------|--------------|-----------|------------------|-----------|----------|--|----------------------------|---------------------------------------|----------|---------------|---------------------------------------|------------------------------|----------------------|
| Vehicle # Being Replaced | Year/ Make Model | Mileage | Auction Proc | Cost | FY 20-21 | FY 21-22 | FY 22-23 | Replacement Vehicle Year/Make Model | Dealer Replacement Cost | GVW 26,000 LBS OR GREATER (YES/NO) | ROAD TAX | TAGS (\$6.00) | APPLICABLE UPFIT COST OTHER VENDOR | TOTAL REPLACEMENT COST | Manager Submitted |
| 706 | 2002 Ford F-250 Crew Cab | 143,500 | | 21,370.00 | 600.57 | 1,084.65 | 692.26 | 2024 Ford F-250 Crew Cab | 53,200.00 | NO | 1,596.00 | 6.00 | | 54,802.00 | 0.00 |
| 734 | 1999 Ford F-350 Crew Cab | 199,500 | | 23,900.00 | 3,358.54 | 1,684.89 | 933.32 | 2024 Ford F-250 Crew Cab | 53,200.00 | NO | 1,596.00 | 6.00 | | 54,802.00 | 54,802.00 |
| Total | Capital Outlay - Vehicles | | 0.00 | 45,270.00 | 3,959.11 | 2,769.54 | 1,625.58 | | 106,400.00 | 0.00 | 3,192.00 | 12.00 | 0.00 | 109,604.00 | 54,802.00 |
| 75500 Capital Outlay - Other Equipment | | | Estim | Purchase | Maintenance Cost | | | | | | | | | | |
| Equipment # Being Replaced | Item Description | Hours | Auction Proc | Cost | FY 20-21 | FY 21-22 | FY 22-23 | REPLACEMENT EQUIPMENT | | | | | | Replacement Cost | Manager Submitted |
| 791 | 10yr old Wing mower | 2,250 | | | 2,500.05 | 10,074.77 | 7,008.30 | New Wing mower 2 x 20in Disk Scrubbers | | | | | | 89,000.00 | 89,000.00 |
| | | | | | | | | Fertilizer Spreader Lely 3 PT Spreader #930 | | | | | | 5,800.00 | 5,800.00 |
| 757 | Fertilizer Spreader | | | | | | | 60in Zero Turn Mower | | | | | | 14,000.00 | 14,000.00 |
| 792 | 10yr old Front Mower | 1,173 | | | 883.93 | 371.08 | 0.00 | | | | | | | 123,300.00 | 123,300.00 |
| Total | Capital Outlay - Other Equipment | | 0.00 | 0.00 | 3,383.98 | 10,445.85 | 7,008.30 | | | | | | | | |
| 75800 Capital Outlay - Building Improvements | | | Estim | Purchase | Maintenance Cost | | | | | | | | | | |
| Equipment # Being Replaced | Item Description | Hours | Auction Proc | Cost | FY 20-21 | FY 21-22 | FY 22-23 | REPLACEMENT EQUIPMENT | | | | | | Replacement Cost | Manager Submitted |
| | | | | | | | | Metal roof for Georgia K Battle Center | | | | | | 37,000.00 | 0.00 |
| | | | | | | | | Replace Bill Fay Rotary Roof | | | | | | 15,200.00 | 15,200.00 |
| Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | 52,200.00 | 15,200.00 |

FUND: General Operating Fund 1100
 ORG: Recreation County 6123
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 61210 Salaries - Regular | 274,481 | 295,979 | 229,678 | 244,335 | 233,902 | 2% | 239,718 |
| 61220 Salaries - Overtime | 92 | 345 | 2,500 | 455 | 1,500 | -40% | 1,538 |
| 61230 Salaries - Vacation Payout/Other | 3,744 | 4,349 | - | - | 0 | ~ | 0 |
| 61251 Salaries - Merit/Bonus | - | 11,854 | - | - | 0 | ~ | 0 |
| 61260 Salaries-Temp/Part-time | 110,563 | 168,094 | 183,416 | 162,686 | 205,496 | 12% | 205,496 |
| 61270 Salaries - Longevity | 4,532 | 4,532 | 3,608 | 5,661 | 4,110 | 14% | 4,212 |
| Total Personal Services | 393,412 | 485,153 | 419,202 | 413,137 | 445,007 | 6% | 450,964 |
| 61810 Social Security Contribution | 29,885 | 36,933 | 32,100 | 31,204 | 34,100 | 6% | 34,500 |
| 61820 Retirement Contribution | 33,259 | 41,032 | 28,400 | 32,628 | 29,200 | 3% | 31,700 |
| 61825 Supplemental RET. (401K) | 4,118 | 4,459 | 3,600 | 3,664 | 3,600 | 0% | 3,700 |
| 61830 Group Insurance Contribution | 58,009 | 59,028 | 42,480 | 47,018 | 41,400 | -3% | 44,100 |
| 61832 Group Term Insurance | 1,155 | 1,181 | 1,200 | 813 | 1,200 | 0% | 1,300 |
| 61853 Workers Compensation Premiums | - | - | - | - | 0 | ~ | 3,700 |
| 61870 Allowances | 4,975 | 4,004 | 7,000 | 5,395 | 7,000 | 0% | 7,000 |
| 61871 Wellness Benefit | 2,730 | 2,895 | 2,400 | 2,340 | 2,400 | 0% | 2,400 |
| 61873 Allowances-Cell Phone Reimbursement | 1,038 | 850 | 1,536 | 1,568 | 1,536 | 0% | 1,536 |
| Total Fringe Benefits | 135,169 | 150,381 | 118,716 | 124,630 | 120,436 | 1% | 129,936 |
| 72270 Recreation/Program Supplies | 35,774 | 37,851 | 40,000 | 39,780 | 45,000 | 13% | 45,000 |
| 72300 Safety and Uniform Supplies | 0 | 132 | - | - | 0 | ~ | 0 |
| 72330 Chemicals & Supplies | - | - | - | 205 | 0 | ~ | 0 |
| 72360 Horticulture/Landscaping Supplies | 192 | 4,312 | 5,000 | 4,800 | 5,500 | 10% | 5,500 |
| 72400 Maintenance & Repair Supplies | 30,291 | 45,500 | 42,000 | 41,678 | 45,000 | 7% | 45,000 |
| 72600 Office Supplies & Materials | 495 | 1,026 | 1,000 | 711 | 1,000 | 0% | 1,000 |
| 72620 Vending/Concessionaire Supplies | - | - | - | 3 | 0 | ~ | 0 |
| 73110 Meeting & Travel | 1,368 | 3,312 | 3,000 | 3,585 | 5,500 | 83% | 5,500 |
| 73200 Telephone Service | 1,961 | 2,243 | 2,000 | 1,767 | 3,000 | 50% | 3,000 |
| 73300 Electric Expenses/City | 10,941 | 10,984 | 13,000 | 12,925 | 13,000 | 0% | 13,000 |
| 73340 Water & Sewer Expense | 16,236 | 18,825 | 19,000 | 19,616 | 19,000 | 0% | 19,000 |
| 73350 Refuse Expense | 5,218 | 7,184 | 7,000 | 5,218 | 7,000 | 0% | 7,000 |
| 73370 Stormwater Expense | 4,050 | 4,050 | 4,000 | 4,050 | 4,000 | 0% | 4,000 |
| 73390 Other Utility Expenses | 6,909 | 27,694 | 30,000 | 26,282 | 30,000 | 0% | 30,000 |
| 73410 Printing Costs | 400 | 99 | 1,000 | 836 | 1,000 | 0% | 1,000 |
| 73990 Temporary Labor Services | 27,265 | 34,287 | 41,100 | 40,385 | 55,000 | 34% | 55,000 |
| 74400 Service/Maintenance Contracts | 8,702 | 9,398 | 9,000 | 6,107 | 9,000 | 0% | 9,000 |
| 74500 Insurance | 13,640 | 13,125 | 12,865 | 10,165 | 12,865 | 0% | 12,865 |

FUND: General Operating Fund 1100
 ORG: Recreation County 6123
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|---------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 74520 | Vehicle Insurance | 1,200 | 1,200 | 1,284 | 1,284 | 1,284 | 0% | 1,284 |
| 74810 | Fleet Maintenance Charges | 13,651 | 7,424 | 9,000 | 8,990 | 9,000 | 0% | 9,000 |
| 74820 | Fleet Fuel Charges | 7,926 | 13,190 | 12,000 | 13,049 | 12,000 | 0% | 12,000 |
| Total Operating Expenses | | 186,220 | 241,835 | 252,249 | 241,436 | 278,149 | 10% | 278,149 |
| 75400 | Capital Outlay - Vehicles | - | - | 40,300 | 39,000 | 0 | -100% | 0 |
| 75500 | Capital Outlay - Other Equipment | - | - | - | - | 10,000 | ~ | 10,000 |
| 75800 | Capital Outlay -Building Improvements | - | - | - | - | 65,227 | ~ | 65,227 |
| Total Capital Outlay | | - | - | 40,300 | 39,000 | 75,227 | 87% | 75,227 |
| Total Budget | | 714,801 | 877,370 | 830,467 | 818,204 | 918,819 | 11% | 934,276 |

JUSTIFICATION SHEET
FISCAL YEAR 2023-24
FUND: 1100
ORG: 6123

| | | | DEPT REQ | MANAGER SUBMITTED |
|--------------------------------|-------------------------------------|--|----------------|----------------------|
| 61210 | Salaries - Regular | 5 FULL-TIME EMPLOYEES | 233,902 | 239,718 |
| 61220 | Salaries - Overtime | OVERTIME FOR CREW SUPERVISOR II AND PART-TIME STAFF DURING TOURNAMENTS, WEEKEND WORK AND SPECIAL EVENTS. | 1,500 | 1,538 |
| 61260 | Salaries-Temp/Part-time | **SEE PART-TIME SALARY SHEET | 205,496 | 205,496 |
| 61270 | Salaries - Longevity | 3 FULL-TIME EMPLOYEES | 4,110 | 4,212 |
| Total Personal Services | | | 445,007 | 450,964 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 34,100 | 34,500 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 29,200 | 31,700 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 3,600 | 3,700 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 41,400 | 44,100 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 1,200 | 1,300 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/Parttime per \$100 of Salary times WC rate | 0 | 3,700 |
| 61870 | Allowances | 450.013 (B. Dawson): \$3,600 / #450.014 (C. Casey): \$3,360 = \$6,960 | 7,000 | 7,000 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate | 2,400 | 2,400 |
| 61873 | Allowances-Cell Phone Reimbursement | B. Dawson (\$32/month=\$384)/ C. Casey (\$32/mo = \$384)/ C. Super (\$32/mo=\$384) | 1,536 | 1,536 |
| Total Fringe Benefits | | | 120,436 | 129,936 |
| 72270 | Recreation/Program Supplies | ATHLETIC SUPPLIES FOR ALL COUNTY FACILITIES, PROGRAM SUPPLIES FOR THE EXCHANGE NATURE CENTER, ELLIS PLANETARIUM AND CAMPGROUND. | 45,000 | 45,000 |
| 72360 | Horticulture/Landscaping Supplies | HORTICULTURE SUPPLIES FOR ALL COUNTY BALLFIELDS, NATURE PARK, ROTARY DOG PARK, WILDLIFE RAMPS, CAMPGROUND AND MOSS HILL RURITAN BUILDING. | 5,500 | 5,500 |
| 72400 | Maintenance & Repair Supplies | MAINTENANCE SUPPLIES FOR ALL COUNTY FACILITIES, BALLFIELDS, NATURE PARK, PLANETARIUM, DOG PARK AND CAMPGROUND | 45,000 | 45,000 |
| 72600 | Office Supplies & Materials | ROUTINE OFFICE SUPPLIES FOR COUNTY MAINTENANCE/PROGRAM STAFF | 1,000 | 1,000 |
| 73110 | Meeting & Travel | 4 Employees NCRPA Conference, 1 Employee Turf Grass Conference | 5,500 | 5,500 |
| 73200 | Telephone Service | YEARLY PHONE SERVICE FOR COUNTY FACILITIES, NATURE CENTER, PLANETARIUM | 3,000 | 3,000 |
| 73300 | Electric Expenses/City | BASED ON 22/23 EXPENSES | 13,000 | 13,000 |
| 73340 | Water & Sewer Expense | BASED ON 22/23 EXPENSES | 19,000 | 19,000 |
| 73350 | Refuse Expense | BASED ON 22/23 EXPENSES | 7,000 | 7,000 |
| 73370 | Stormwater Expense | BASED ON 22/23 EXPENSES | 4,000 | 4,000 |
| 73390 | Other Utility Expenses | BASED ON 22/23 EXPENSES | 30,000 | 30,000 |
| 73410 | Printing Costs | NATURE PARK BROCHURES, SCHOOL FLYERS | 1,000 | 1,000 |

JUSTIFICATION SHEET
FISCAL YEAR 2023-24
FUND: 1100
ORG: 6123

| | | | | |
|---------------------------------|---------------------------------------|--|----------------|----------------|
| 73990 | Temporary Labor Services | OFFICIALS FOR BASEBALL, BASKETBALL, SOFTBALL, SOCCER, FOOTBALL, TOURNAMENT AND BOOKING FEES ***Increased due to officials/referee increase cost*** | 55,000 | 55,000 |
| 74400 | Service/Maintenance Contracts | GFL ENVIRONMENT, SUDDENLINK, ALSCO, DEPS | 9,000 | 9,000 |
| 74500 | Insurance | PROVIDED BY HR | 12,865 | 12,865 |
| 74520 | Vehicle Insurance | PROVIDED BY HR | 1,284 | 1,284 |
| 74810 | Fleet Maintenance Charges | BASED ON 22/23 EXPENSES | 9,000 | 9,000 |
| 74820 | Fleet Fuel Charges | BASED ON 22/23 EXPENSES | 12,000 | 12,000 |
| Total Operating Expenses | | | 278,149 | 278,149 |
| 75500 | Capital Outlay - Other Equipment | Wing Lawn Mower Purchased from City (\$10,000) | 10,000 | 10,000 |
| 75800 | Capital Outlay -Building Improvements | See Capital Outlay Schedule | 65,227 | 65,227 |
| Total Capital Outlay | | | 75,227 | 75,227 |
| Total Budget | | | 918,819 | 934,276 |

| | | | | | | | | | | | | | | | | |
|--|------------------|-------|--------------|-----------|------------------|----------|----------|-----------------------|--|--|--|--|---------------------|-----------|------------------|-------------------|
| CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000 | | | | | | | | | | | | | FISCAL YEAR 2023-24 | | | |
| FUND: | | 1100 | | | | | | | | | | | | | | |
| ORG: | | 6123 | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| 75500 CAPITAL OUTLAY OTHER EQUIPMENT | | | Estim | Purchase | Maintenance Cost | | | | | | | | | | | |
| Equipment # | Year/ Make Model | Hours | Auction Proc | Cost | FY 19-20 | FY 20-21 | FY 21-22 | REPLACEMENT EQUIPMENT | | | | | | | Replacement Cost | Manager Submitted |
| | Front Deck Mower | | | 25,000.00 | 0.00 | 0.00 | 0.00 | Wing Mower | | | | | | 10,000.00 | 10,000.00 | |
| Total | | | 0.00 | 25,000.00 | 0.00 | 0.00 | 0.00 | | | | | | | 10,000.00 | 10,000.00 | |

| | | | | | | | | | | | | |
|--|------------------|-------|--------------|----------|------------------|----------|----------|--|--|------------------|-------------------|-----------|
| 75800 CAPITAL OUTLAY BUILDING IMPROVEMENTS | | | Estim | Purchase | Maintenance Cost | | | | | | | |
| Equipment # | Year/ Make Model | Hours | Auction Proc | Cost | FY 19-20 | FY 20-21 | FY 21-22 | REPLACEMENT EQUIPMENT | | | | |
| | | | | | | | | Metal roof on Exchange meeting room | | | 23,230.00 | 23,230.00 |
| | | | | | | | | Reupholster planetarium seating | | | 7,200.00 | 7,200.00 |
| | | | | | | | | Replace upstairs flooring | | | 6,486.00 | 6,486.00 |
| | | | | | | | | Repaint sundial and planetarium mural | | | 8,800.00 | 8,800.00 |
| | | | | | | | | Replace planetarium windows | | | 11,200.00 | 11,200.00 |
| | | | | | | | | Painting inside of Nature Center and Health and Science Center | | | 8,311.00 | 8,311.00 |
| Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | 65,227.00 | 65,227.00 |
| | | | | | | | | | | Replacement Cost | Manager Submitted | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |

FUND: General Operating Fund 1100
 ORG: Recreation Stadium 6124
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|---------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 61210 | Salaries - Regular | 46,755 | 70,927 | 80,698 | 80,044 | 80,929 | 0% | 82,942 |
| 61220 | Salaries - Overtime | 732 | 753 | 1,500 | 1,257 | 1,500 | 0% | 1,538 |
| 61260 | Salaries-Temp/Part-time | 11,372 | 2,832 | - | - | 0 | ~ | 0 |
| 61270 | Salaries - Longevity | 1,153 | 1,153 | 1,219 | 1,219 | 1,463 | 20% | 1,500 |
| | Total Personal Services | 60,011 | 75,664 | 83,417 | 82,521 | 83,893 | 1% | 85,979 |
| 61810 | Social Security Contribution | 4,509 | 5,643 | 6,400 | 6,233 | 6,500 | 2% | 6,600 |
| 61820 | Retirement Contribution | 4,985 | 8,355 | 10,200 | 9,866 | 10,300 | 1% | 11,100 |
| 61825 | Supplemental RET. (401K) | 712 | 1,075 | 1,300 | 1,220 | 1,300 | 0% | 1,300 |
| 61830 | Group Insurance Contribution | 8,243 | 14,503 | 16,992 | 16,239 | 16,560 | -3% | 17,640 |
| 61832 | Group Term Insurance | 194 | 277 | 500 | 264 | 500 | 0% | 500 |
| 61853 | Workers Compensation Premiums | 450 | 650 | 1,231 | 1,423 | 1,231 | -0% | 700 |
| 61871 | Wellness Benefit | 480 | 490 | 960 | 480 | 960 | 0% | 960 |
| | Total Fringe Benefits | 19,574 | 30,993 | 37,583 | 35,725 | 37,351 | -1% | 38,800 |
| 72110 | Janitorial Supplies | - | 840 | 800 | 800 | 800 | 0% | 800 |
| 72200 | Small Tools & Hand Supplies | 1,738 | 780 | 2,000 | 1,704 | 2,000 | 0% | 2,000 |
| 72330 | Chemicals & Supplies | 7,059 | 7,306 | 9,000 | 8,600 | 10,000 | 11% | 10,000 |
| 72360 | Horticulture/Landscape Supplies | 3,323 | 4,619 | 5,000 | 3,697 | 5,000 | 0% | 5,000 |
| 72400 | Maintenance & Repair Supplies | 23,813 | 54,291 | 31,910 | 29,318 | 32,000 | 0% | 32,000 |
| 73110 | Meeting & Travel | - | 1,377 | 1,930 | 571 | 2,000 | 4% | 2,000 |
| 73300 | Electric Expenses/City | 42,640 | 47,443 | 50,000 | 47,776 | 50,000 | 0% | 50,000 |
| 73330 | Natural Gas Expense | 1,981 | 3,590 | 4,000 | 3,692 | 4,000 | 0% | 4,000 |
| 73340 | Water and Sewer Expense | 11,594 | 14,990 | 15,800 | 15,298 | 15,800 | 0% | 15,800 |
| 73350 | Refuse Expense | 3,116 | 4,498 | 3,500 | 7,565 | 3,500 | 0% | 3,500 |
| 73370 | Stormwater Expenses | 7,110 | 8,478 | 8,500 | 8,478 | 8,500 | 0% | 8,500 |
| 73510 | Building Repair/Maintenance | 10,414 | 7,959 | 7,500 | 8,711 | 7,500 | 0% | 7,500 |
| 73540 | Grounds Repair/Maintenance | 11,595 | 11,642 | 15,000 | 8,726 | 15,000 | 0% | 15,000 |
| 74390 | Rent of Other Equipment | - | - | 2,500 | - | 2,500 | 0% | 2,500 |

FUND: General Operating Fund 1100
ORG: Recreation Stadium 6124
PROGRAM: Recreation & Culture 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 74400 | Service & Maintenance Contracts | 4,514 | 4,713 | 6,000 | 7,734 | 6,000 | 0% | 6,000 |
| 74500 | Insurance | 8,326 | 9,928 | 9,606 | 9,652 | 9,606 | 0% | 9,606 |
| 74520 | Vehicle Insurance | 500 | 515 | 551 | 551 | 551 | 0% | 551 |
| 74810 | Fleet Maintenance Charges | 1,429 | 2,490 | 6,000 | 5,969 | 6,000 | 0% | 6,000 |
| 74820 | Fleet Fuel Charges | 818 | 1,403 | 1,250 | 1,129 | 1,250 | 0% | 1,250 |
| 74910 | Dues & Subscription | 335 | 305 | 450 | 305 | 450 | 0% | 450 |
| 77101 | Loans - Principal | 167,000 | 167,000 | 167,000 | 167,000 | 167,000 | 0% | 167,000 |
| 77110 | Installment Contracts Principal | 6,610 | 6,678 | 6,841 | 6,841 | 7,017 | 3% | 7,017 |
| 77201 | Loans - Interest Expense | 105,296 | 75,845 | 70,000 | 70,000 | 64,155 | -8% | 64,155 |
| 77210 | Installment Contracts Interest | 1,105 | 1,033 | 866 | 866 | 696 | -20% | 696 |
| | Total Operating Expenses | 420,314 | 437,722 | 426,004 | 414,983 | 421,325 | -1% | 421,325 |
| 75500 | Capital Outlay - Other Equipment | - | - | 32,000 | 37,803 | 0 | -100% | 0 |
| 75800 | Capital Outlay - Building Improve. | - | - | 891,325 | 124,672 | 54,900 | -94% | 54,900 |
| | Total Capital Outlay | - | - | 923,325 | 162,475 | 54,900 | -94% | 54,900 |
| | Total Budget | 499,900 | 544,379 | 1,470,329 | 695,704 | 597,468 | -59% | 601,004 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|-------------------------|---------------------------------|---|---------------------|-------------------|
| FUND: 1100 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 6124 | | | | |
| 61210 | Salaries - Regular | 2 FULL TIME EMPLOYEE | 80,929 | 82,942 |
| 61220 | Salaries - Overtime | TOURNAMENTS & SPECIAL EVENTS | 1,500 | 1,538 |
| 61270 | Salaries - Longevity | 1 FULL TIME EMPLOYEE | 1,463 | 1,500 |
| Total Personal Services | | | 83,893 | 85,979 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 6,500 | 6,600 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 10,300 | 11,100 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 1,300 | 1,300 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 16,560 | 17,640 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 500 | 500 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/Parttime per \$100 of Salary times WC rate | 1,231 | 700 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate | 960 | 960 |
| Total Fringe Benefits | | | 37,351 | 38,800 |
| 72110 | Janitorial Supplies | ROUTINE SUPPLIES NEEDED TO MAINTAIN GRAINGER STADIUM | 800 | 800 |
| 72200 | Small Tools & Hand Supplies | SMALL TOOLS NEEDED FOR STADIUM MAINTENANCE | 2,000 | 2,000 |
| 72330 | Chemicals & Supplies | TURF CHEMICALS, FERTILIZERS AND INFIELD CONDITIONER, PRICES HAVE INCREASED | 10,000 | 10,000 |
| 72360 | Horticulture/Landscape Supplies | PINESTRAW, MULCH, PLANTINGS FOR STADIUM | 5,000 | 5,000 |
| 72400 | Maintenance & Repair Supplies | ROUTINE MAINTENANCE SUPPLIES FOR THE UPKEEP OF THE STADIUM | 32,000 | 32,000 |
| 73110 | Meeting & Travel | | 2,000 | 2,000 |
| 73300 | Electric Expenses/City | BASED ON 22/23 EXPENSES | 50,000 | 50,000 |
| 73330 | Natural Gas Expense | BASED ON 22/23 EXPENSES | 4,000 | 4,000 |
| 73340 | Water and Sewer Expense | BASED ON 22/23 EXPENSES | 15,800 | 15,800 |
| 73350 | Refuse Expense | BASED ON 22/23 EXPENSES | 3,500 | 3,500 |
| 73370 | Stormwater Expenses | BASED ON 22/23 EXPENSES | 8,500 | 8,500 |
| 73510 | Building Repair/Maintenance | MAINTENANCE ON THE GRAINGER STADIUM MAINTENANCE OFFICE AND STADIUM | 7,500 | 7,500 |
| 73540 | Grounds Repair/Maintenance | SUPPLIES TO REPAIR THE STADIUM GROUNDS/INFRASTRUCTURE | 15,000 | 15,000 |
| 74390 | Rent of Other Equipment | RENTAL EQUIPMENT TO INCLUDE LIFTS THAT ASSIST IN PERFORMING STADIUM MAINTENANCE | 2,500 | 2,500 |
| 74400 | Service & Maintenance Contracts | SUDDENLINK CABLE/INTERNET; GFL ENVIRONMENTAL; DEPS; DODSON PEST CONTROL ; ALLSTATE FIRE INSPECTION | 6,000 | 6,000 |
| 74500 | Insurance | PROVIDED BY HR | 9,606 | 9,606 |
| 74520 | Vehicle Insurance | PROVIDED BY HR | 551 | 551 |
| 74810 | Fleet Maintenance Charges | | 6,000 | 6,000 |
| 74820 | Fleet Fuel Charges | | 1,250 | 1,250 |
| 74910 | Dues & Subscription | | 450 | 450 |
| 77101 | Loans - Principal | PROVIDED BY FINANCE | 167,000 | 167,000 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------------------|------------------------------------|---|---------------------|-------------------|
| FUND: 1100 | | | | |
| ORG: 6124 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 77110 | Installment Contracts Principal | PROVIDED BY FINANCE | 7,017 | 7,017 |
| 77201 | Loans - Interest Expense | PROVIDED BY FINANCE | 64,155 | 64,155 |
| 77210 | Installment Contracts Interest | PROVIDED BY FINANCE | 696 | 696 |
| Total Operating Expenses | | | 421,325 | 421,325 |
| 75800 | Capital Outlay - Building Improve. | See Detail Capital Outlay - Building Improve. | 54,900 | 54,900 |
| Total Capital Outlay | | | 54,900 | 54,900 |
| Total Budget | | | 597,468 | 601,004 |

| CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000 | | | | | | | | | | | | | FISCAL YEAR 2023-24 | | |
|--|------------------------------------|------------------------------------|--------------|-------|----------|------------------|----------|---|--|--|--|--|---------------------|-------------------|--|
| FUND: | | 1100 | | | | | | | | | | | | | |
| ORG: | | 6124 | | | | | | | | | | | | | |
| 75800 | | Capital Outlay - Building Improve. | | Estim | Purchase | Maintenance Cost | | | | | | | | | |
| Equipment # Being Replaced | Item Description | Hours | Auction Proc | Cost | FY 19-20 | FY 20-21 | FY 21-22 | | | | | | Replacement Cost | Manager Submitted | |
| | | | | | | | | COMPANTION CHAIRS FOR STADIUM (25 TOTAL) | | | | | 8,000.00 | 8,000.00 | |
| | | | | | | | | WHEELCHAIR ACCESSABLE PICNIC TABLES (10 TOTAL) | | | | | 20,000.00 | 20,000.00 | |
| | | | | | | | | REPLACE FENCING IN THE LEFT FIELD SIDE OF THE STADIUM | | | | | 7,400.00 | 7,400.00 | |
| | | | | | | | | REPLACE BACKSTOP NETTING | | | | | 6,500.00 | 6,500.00 | |
| | | | | | | | | REBUILD ADA RAMP | | | | | 13,000.00 | 13,000.00 | |
| Total | Capital Outlay - Building Improve. | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | 54,900.00 | 54,900.00 | |

FUND: General Operating Fund 1100
 ORG: Recreation Sponsored Activities 6125
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|---------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 61220 | Salaries - Overtime | 24 | 0 | | 0 | 0 | ~ | 0 |
| 61260 | Salaries-Temp/Part-time | 26,135 | 42,644 | 58,200 | 56,875 | 60,000 | 3% | 0 |
| Total Personal Services | | 26,159 | 42,644 | 58,200 | 56,875 | 60,000 | 3% | 0 |
| 61810 | Social Security Contribution | 2,001 | 3,262 | 4,400 | 4,351 | 4,600 | 5% | 0 |
| 61853 | Workers Compensation Premiums | 300 | 300 | 856 | 990 | 856 | 0% | 0 |
| Total Fringe Benefits | | 2,301 | 3,562 | 5,256 | 5,341 | 5,456 | 4% | 0 |
| 72270 | Recreation/Program Supplies | 70,384 | 68,916 | 60,000 | 56,013 | 60,000 | 0% | 0 |
| 72620 | Vending/Concessionaire Supplies | 34 | 1,752 | 2,500 | 2,233 | 2,500 | 0% | 0 |
| 73990 | Temporary Labor Services | 90 | 39,736 | 60,000 | 57,604 | 60,000 | 0% | 0 |
| 74500 | Insurance | 290 | 400 | 428 | 428 | 428 | 0% | 0 |
| 79522 | Mock Gymnasium | 16,861 | 24,980 | 25,000 | 21,626 | 25,000 | 0% | 0 |
| Total Operating Expenses | | 87,659 | 135,784 | 147,928 | 137,904 | 147,928 | 0% | 0 |
| Total Capital Outlay | | 0 | 0 | 0 | 0 | 0 | ~ | 0 |
| Total Budget | | 116,119 | 181,990 | 211,384 | 200,120 | 213,384 | 1% | 0 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---|---------------------------------|--|---------------------|-------------------|
| FUND: 1100 | | | | |
| ORG: 6125 | | | | |
| SPONSORED ACTIVITIES ORG MERGED WITH PROGRAMS ORG | | | DEPT REQ | MANAGER SUBMITTED |
| 61260 | Salaries-Temp/Part-time | ** SEE PART-TIME SALARY SHEET (GYMNASTICS INSTRUCTOR, GYMNASTICS ASSISTANTS, SPRAYGROUND ATTENDANTS, CENTER ASSISTANTS (RENTALS) | 60,000 | 0 |
| Total Personal Services | | | 60,000 | 0 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 4,600 | 0 |
| 61853 | Workers Compensation Premiums | Workers Compensation Premium Cost from HR | 856 | 0 |
| Total Fringe Benefits | | | 5,456 | 0 |
| 72270 | Recreation/Program Supplies | | 60,000 | 0 |
| 72620 | Vending/Concessionaire Supplies | | 2,500 | 0 |
| 73990 | Temporary Labor Services | | 60,000 | 0 |
| 74500 | Insurance | PROVIDED BY HR | 428 | 0 |
| 79522 | Mock Gymnasium | | 25,000 | 0 |
| Total Operating Expenses | | | 147,928 | 0 |
| Total Budget | | | 213,384 | 0 |

FUND: General Operating Fund 1100
ORG: Recreation Visitor Center 6126
PROGRAM: Recreation & Culture 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|---------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 72270 | Recreation/Program Supplies | 753 | - | - | - | 0 | ~ | 0 |
| 72400 | Maintenance & Repair Supplies | 941 | 2,224 | 5,000 | 2,500 | 3,000 | -40% | 3,000 |
| 73200 | Telephone Service | 301 | 326 | 400 | 619 | 750 | 88% | 750 |
| 73300 | Electric Expenses/City | 3,373 | 3,556 | 4,500 | 4,473 | 4,500 | 0% | 4,500 |
| 73340 | Water and Sewer Expense | 475 | 800 | 1,000 | 1,621 | 1,750 | 75% | 1,750 |
| 73350 | Refuse Expense | 573 | 573 | 700 | 573 | 700 | 0% | 700 |
| 73370 | Stormwater Expenses | 216 | 216 | 225 | 216 | 225 | 0% | 225 |
| 74400 | Service & Maintenance Contracts | 1,480 | 2,056 | 2,850 | 2,756 | 2,850 | 0% | 2,850 |
| Total Operating Expenses | | 8,111 | 9,751 | 14,675 | 12,758 | 13,775 | -6% | 13,775 |
| Total Budget | | 8,111 | 9,751 | 14,675 | 12,758 | 13,775 | -6% | 13,775 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|--------------------------|---------------------------------|----------------------------|---------------------|-------------------|
| FUND: 1100 | | | | |
| ORG: 6126 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| Total Personal Services | | | 0 | 0 |
| Total Fringe Benefits | | | 0 | 0 |
| 72400 | Maintenance & Repair Supplies | | 3,000 | 3,000 |
| 73200 | Telephone Service | Based on 22/23 Expenditure | 750 | 750 |
| 73300 | Electric Expenses/City | Based on 22/23 Expenditure | 4,500 | 4,500 |
| 73340 | Water and Sewer Expense | Based on 22/23 Expenditure | 1,750 | 1,750 |
| 73350 | Refuse Expense | Based on 22/23 Expenditure | 700 | 700 |
| 73370 | Stormwater Expenses | Based on 22/23 Expenditure | 225 | 225 |
| 74400 | Service & Maintenance Contracts | Based on 22/23 Expenditure | 2,850 | 2,850 |
| Total Operating Expenses | | | 13,775 | 13,775 |
| Total Budget | | | 13,775 | 13,775 |

General Fund 1100
Transfers 8000
Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted | FY 23-24 Adopted | FY23 Adopted V. FY24 Adopted % Δ Incr/(Decr) |
|--|--------------------|--------------------|-----------------------------------|-------------------------------|-----------------------------|--|----------------------------------|---------------------|---|
| Transfer to Capital Projects | 54,031 | 6,670 | 500,000 | 500,000 | 0 | -100.00% | 0 | 0 | * |
| Transfer to Special Revenue Funds | 25,000 | - | - | - | 0 | ~ | 0 | 0 | * |
| Transfer to Capital Reserve | 9,523 | 28,726 | 10,544 | 10,544 | 18,446 | -36% | 18,446 | 0 | * |
| Repay Loan to Electric Fund | - | - | - | - | 0 | ~ | 45,000 | 0 | * |
| Transfers to Fund Balance | - | - | 2,133,601 | 2,133,601 | 0 | ~ | 101,479 | 0 | * |
| Shared Services Cost-Public Services Fund (6900) | 156,702 | 159,229 | 161,250 | 161,250 | 163,285 | 3% | 163,285 | 0 | * |
| Shared Services Cost-Facilities & Property Management Fund (7200) | 380,874 | 355,806 | 411,128 | 411,128 | 399,117 | 12% | 399,117 | 0 | * |
| Shared Services Cost-Employee Health & Insurance Fund (7100) | 256,407 | 250,636 | 240,311 | 240,311 | 306,639 | 22% | 306,639 | 0 | * |
| Shared Services Cost-Fleet Maintenance Fund (7140) | 167,639 | 167,983 | 171,896 | 171,896 | 175,128 | 4% | 175,128 | 0 | * |
| Shared Services Cost-Health Insurance Fund (7120) | 64,888 | 64,976 | - | - | 0 | -100% | 0 | 0 | * |
| Total Budget | 1,115,064 | 1,034,026 | 3,628,730 | 3,628,730 | 1,062,615 | 3% | 1,209,094 | 0 | * |

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 1100

ORG: 8000

| | | | DEPT REQ | MANAGER SUBMITTED |
|---------------------|---|---|------------------|-------------------|
| 88545 | Transfer to Capital Reserve | F:\Budget\24\Transfers\1110 GF CAPITAL RESERVE FY24 | 18,446 | 18,446 |
| 88592 | Repay Loan to Electric Fund | 1 of 4 Payments Bill Fay Playground | | 45,000 |
| 88593 | Loan from General Fund | | | |
| 88594 | Transfers to Fund Balance | Estimated Surplus of FY24 Revenues over Expenditures | | 101,479 |
| 88701 | Shared Services Cost-Public Services Fund (6900) | F:\Budget\24\Transfers\Interdepartmental Charges FY24 | 163,285 | 163,285 |
| 88702 | Shared Services Cost-Facilities & Property Management Fund (7200) | F:\Budget\24\Transfers\Interdepartmental Charges FY24 | 399,117 | 399,117 |
| 88703 | Shared Services Cost-Employee Health & Insurance Fund (7100) | F:\Budget\24\Transfers\Interdepartmental Charges FY24 | 306,639 | 306,639 |
| 88705 | Shared Services Cost-Fleet Maintenance Fund (7140) | F:\Budget\24\Transfers\Interdepartmental Charges FY24 | 175,128 | 175,128 |
| Total Budget | | | 1,062,615 | 1,209,094 |

FUND: General Fund 1100
 ORG: Non-recurring Capital Outlay 9500
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|---|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 75200 | Capital Outlay-Data Processing Equipment | 184 | - | 32,731 | 32,731 | 0 | -100% | 0 |
| 75700 | Capital Outlay-Land | 669 | - | - | 10,776 | 0 | ~ | 0 |
| 79301 | Economic Development Incentive Agreements | 442,950 | 192,500 | 181,200 | 181,200 | 10,200 | -94% | 10,200 |
| | Total Capital Outlay Budget | 443,803 | 192,500 | 213,931 | 224,707 | 10,200 | -95% | 10,200 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|---|---|---------------------|-------------------|
| FUND: 1100 | | | | |
| ORG: 9500 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 79301 | Economic Development Incentive Agreements | Per FY24 Budget Request Detail EDA.xlsx | 10,200 | 10,200 |
| | Total Capital Outlay Budget | | 10,200 | 10,200 |

FUND: General Fund 1100
 ORG: Organizational Support 9900
 PROGRAM: Organizational Support 990

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--|-------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 76302 | Organizational Support Grants | 35,000 | 52,695 | 150,000 | 150,000 | 50,000 | -5% | 50,000 |
| 76320 | Public Library | 205,000 | 205,000 | 263,675 | 263,675 | 210,125 | 3% | 210,125 |
| 76350 | Municipal Service District | 88,413 | 82,148 | 82,000 | 82,000 | 82,000 | -0% | 93,500 |
| 76360 | Tourism Development Authority | 186,298 | 232,771 | 213,750 | 213,750 | 213,750 | -8% | 247,000 |
| 76370 | SPCA | 70,400 | 88,650 | 76,800 | 76,800 | 0 | -100% | 0 |
| 76380 | Pride of Kinston | 53,000 | 43,000 | 43,000 | 43,000 | 43,000 | 0% | 43,000 |
| Total Organizational Support Budget | | 638,111 | 704,264 | 829,225 | 829,225 | 598,875 | -15% | 643,625 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------------------|-------------------------------|--|---------------------|-------------------|
| ORG: | | | DEPT REQ | MANAGER SUBMITTED |
| 76302 | Organizational Support Grants | FY 24 Request | 50,000 | 50,000 |
| 76320 | Public Library | FY24 Request - \$210,215 which represents a 2 1/2 % increase from FY23 | 210,125 | 210,125 |
| 76350 | Municipal Service District | Per estimate of FY24 MSD Property Tax Revenue | 82,000 | 93,500 |
| 76360 | Tourism Development Authority | Per estimate of FY24 Occupancy Tax Revenue | 213,750 | 247,000 |
| 76380 | Pride of Kinston | Per FY23 Amount Budget | 43,000 | 43,000 |
| Total Operating Expenses | | | 598,875 | 643,625 |
| Total Budget | | | 598,875 | 643,625 |

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| REVENUE SHEET | | | | | | FISCAL YEAR 2023-24 | | |
|--|-----------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| FUND: | Capital Reserve Fund | 1110 | | | | | | |
| ORG: | Non-Departmental | 9999 | | | | | | |
| Note: * = Item less than \$500; ~ = Division by zero | | | | | | | | |
| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
| 53831 | Investment Earnings | 70 | 121 | 436 | 300 | 317 | -27.27% | 317 |
| 53981 | Transfers from General Fund | 9,523 | 28,726 | 10,543 | 10,543 | 18,445 | 74.95% | 18,445 |
| TOTAL GENERAL FUND CAPITAL RESERVE | | 9,593 | 28,847 | 10,979 | 10,843 | 18,762 | 70.89% | 18,762 |

| EXPENDITURE SHEET | | | | | | FISCAL YEAR 2023-24 | | |
|--|---------------------------|----------------------|--------------------|-----------------------------------|---------------------------------|--------------------------|--|----------------------------------|
| FUND: | | Capital Reserve Fund | 1110 | | | | | |
| ORG: | | Transfers | 8000 | | | | | |
| Note: * = Item less than \$500; ~ = Division by zero | | | | | | | | |
| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | ESTIMATED YEAR END JUN 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
| 88510 | Transfers to General Fund | - | - | - | - | 0 | ~ | 0 |
| 88594 | Transfers to Fund Balance | - | - | 10,979 | 10,979 | 18,762 | 70.89% | 18,762 |
| TOTAL GENERAL FUND CAPITAL RESERVE | | 0 | 0 | 10,979 | 10,979 | 18,762 | 70.89% | 18,762 |

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MISSION: *To provide self-sustaining, safe, accessible facilities and programs for the community by enhancing quality of life through affordable involvement in recreation, civic, cultural, educational, health, wellness, and family life activities.*

DESCRIPTION OF SERVICES: The Kinston Community Center is a 53,000 square foot, membership driven facility focused on connecting with our community. The indoor and outdoor facilities are all state-of-the-art, providing the best opportunities available for the community's recreational, wellness, educational, and spiritual interests. From first-time swimmers to experienced athletes, in every direction there is a different activity to be explored individually or as a family. We offer a 25-yard, 8 lane competition lap pool and 500 sq. ft. therapeutic pool both with wheel chair access, 3-lane indoor walking/jogging track, cardio and strength training center, gymnasium for basketball/volleyball, executive style board room, multi-purpose banquet rooms, locker rooms with showers/lockers, and free Wi-Fi.

HIGHLIGHTS FROM FY 2022-23:

1. Installed 10 new Precor treadmills to replace the existing dated treadmills in the facility for an enhanced customer experience.
2. Purchased and installed a new pool bubble structure/heater to enclose the therapeutic/competition pools at the facility from October – May.
3. Successfully completed the New Year and March Madness membership drive plus member appreciation punch card event.
4. Increased program offerings by implementing 7 specialty summer camps, increased private and group swimming lessons, swim team participation, and other specialty programming including the Holly Jolly Holiday Show, Elf Shop, Diabetes Walk-A-Thon, and Senior Appreciation Lunch/Elder Abuse Walk.

GOALS FOR FY 2023-24:

1. Continue to increase membership revenue by adding new members and connecting with past members.
2. Develop new fitness and specialty programs to attract new participants of different ages to increase community involvement.
3. Increase community partnerships for programming and naming opportunities around the center.
4. Continue to replace fitness equipment as needed.

FUND: Recreation Center Enterprise Fund
 ORG: Recreation Kinston Comm Center
 PROGRAM: Recreation & Culture

1600
 6127
 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------|--------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 61210 | Salaries - Regular | 55,571 | 76,587 | 157,237 | 131,034 | 154,289 | -2% | 158,125 |
| 61251 | Salaries - Merit/Bonus | - | 1,250 | - | - | 0 | ~ | 0 |
| 61260 | Salaries-Temp/Part-time | 120,360 | 169,707 | 170,000 | 168,106 | 170,000 | 0% | 170,000 |
| 61270 | Salaries - Longevity | 839 | 839 | 1,363 | 1,364 | 1,364 | 0% | 1,398 |
| 61300 | Contracted Temporary Labor | 5,100 | 31,253 | 35,500 | 43,949 | 0 | -100% | 0 |
| Total Personal Services | | 181,871 | 279,636 | 364,100 | 344,453 | 325,652 | -11% | 329,523 |
| 61810 | Social Security Contribution | 13,683 | 19,115 | 27,900 | 23,022 | 25,000 | -10% | 25,300 |
| 61820 | Retirement Contribution | 7,166 | 11,698 | 19,300 | 17,907 | 19,000 | -2% | 20,600 |
| 61825 | Supplemental RET. (401K) | 829 | 1,147 | 2,400 | 1,964 | 2,400 | 0% | 2,400 |
| 61830 | Group Insurance Contribution | 8,138 | 11,383 | 25,488 | 16,139 | 24,840 | -3% | 26,460 |
| 61832 | Group Term Insurance | 236 | 305 | 800 | 414 | 800 | 0% | 800 |
| 61853 | Workers Compensation Premiums | 2,800 | 2,800 | 5,350 | 6,186 | 5,350 | 0% | 2,700 |
| 61870 | Allowances | 3,009 | 2,884 | 3,000 | 2,944 | 3,000 | 0% | 3,000 |
| 61871 | Wellness Benefit | 365 | 480 | 1,440 | 480 | 1,440 | 0% | 1,440 |
| 61873 | Allowance - Cell Phone Reimbursement | 423 | 409 | 768 | 768 | 768 | 0% | 768 |
| Total Fringe Benefits | | 36,649 | 50,221 | 86,446 | 69,825 | 82,598 | -4% | 83,468 |
| 72110 | Janitorial Supplies | 6,745 | 8,437 | 8,000 | 2,389 | 8,000 | 0% | 8,000 |
| 72270 | Recreation/Program Supplies | 15,890 | 21,304 | 20,000 | 13,040 | 15,000 | -25% | 15,000 |
| 72300 | Safety & Uniform Supplies | 2,773 | 3,952 | 2,500 | 994 | 2,500 | 0% | 2,500 |
| 72330 | Chemicals & Supplies | 12,399 | 14,003 | 13,000 | 12,709 | 14,500 | 12% | 14,500 |
| 72360 | Horticulture/Landscaping Supplies | 66 | - | 1,000 | 1,000 | 1,000 | 0% | 1,000 |
| 72400 | Maintenance & Repair Supplies | 31,635 | 23,507 | 23,000 | 27,500 | 23,000 | 0% | 23,000 |
| 72600 | Offices Supplies & Materials | 748 | 2,285 | 2,000 | 1,942 | 2,000 | 0% | 2,000 |
| 72601 | Office Equipment | 351 | 544 | 600 | - | 600 | 0% | 600 |
| 72620 | Vending/Concessionaire Supplies | 3,339 | 6,381 | 5,000 | 5,227 | 7,000 | 40% | 7,000 |
| 72621 | KCC Merchandise Supplies | - | - | 1,000 | - | 1,000 | 0% | 1,000 |
| 73110 | Meeting & Travel | 335 | 706 | 1,930 | 1,160 | 2,000 | 4% | 2,000 |
| 73200 | Telephone Charges | 2,761 | 2,815 | 3,000 | 3,278 | 3,500 | 17% | 3,500 |
| 73250 | Postage | - | - | 300 | - | 300 | 0% | 300 |

FUND: Recreation Center Enterprise Fund 1600
 ORG: Recreation Kinston Comm Center 6127
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|--|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 73300 | Electric Expenses/City | 39,999 | 51,814 | 55,000 | 56,893 | 57,000 | 4% | 57,000 |
| 73330 | Natural Gas Expense | 41,417 | 44,497 | 37,000 | 40,401 | 38,000 | 3% | 38,000 |
| 73340 | Water and Sewer | 42,491 | 27,862 | 31,000 | 34,000 | 34,000 | 10% | 34,000 |
| 73350 | Refuse Expense | 1,971 | 4,174 | 4,200 | 4,174 | 4,200 | 0% | 4,200 |
| 73370 | Stormwater Expenses | 586 | 680 | 1,200 | 718 | 1,000 | -17% | 1,000 |
| 73392 | Bank Card Collection Fees | 6,450 | 11,173 | 10,000 | 11,160 | 12,000 | 20% | 12,000 |
| 73395 | Cash Over/Cash Short | - | - | 300 | 2 | 300 | 0% | 300 |
| 73398 | Bank Fees | 80 | 63 | 500 | 0 | 500 | 0% | 500 |
| 73700 | Advertising | 9,040 | 8,299 | 8,000 | 4,117 | 5,000 | -38% | 5,000 |
| 73950 | Training and Employee Development | 197 | 313 | 1,000 | 769 | 1,000 | 0% | 1,000 |
| 73990 | Temporary Labor Services | - | 98 | 1,500 | - | 35,500 | 2267% | 35,500 |
| 73991 | Temp Labor Svcs-Fitness/Aerobics Instructors | - | - | | - | 1,000 | ~ | 1,000 |
| 74110 | Rent of Land | 0 | - | 1,000 | 1,000 | 1,000 | 0% | 1,000 |
| 74390 | Rent of Other Equipment | 1,648 | 2,274 | 3,000 | 1,775 | 2,000 | -33% | 2,000 |
| 74400 | Service & Maintenance Contracts | 35,199 | 59,049 | 66,000 | 53,953 | 65,000 | -2% | 65,000 |
| 74500 | Insurance | 56,500 | 22,915 | 68,480 | 68,480 | 68,480 | 0% | 68,480 |
| 74910 | Dues and Subscriptions | 182 | 656 | 500 | 195 | 0 | -100% | 0 |
| Total Operating Expenses | | 312,801 | 317,800 | 370,010 | 346,878 | 406,380 | 10% | 406,380 |
| 75990 | Capital Outlay -Other | - | - | 400,000 | 400,000 | 0 | -100% | 0 |
| Total Capital Outlay | | - | - | 400,000 | 400,000 | 0 | -100% | 0 |
| Total Budget | | 531,320 | 647,657 | 1,220,556 | 1,161,155 | 814,630 | -33% | 819,371 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|--------------------------------|--------------------------------------|--|---------------------|-------------------|
| FUND: 1600 | | | | |
| ORG: 6127 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 61210 | Salaries - Regular | full-time employees (Facility Director / Accounting Coordinator/Assistant Facility Director) | 154,289 | 158,125 |
| 61260 | Salaries-Temp/Part-time | Center Assistants, Lifeguards, Water Safety Instructors, Group Exercise/Fitness Instructors, Water Exercise Instructors, Head Swim Team Coaches. | 170,000 | 170,000 |
| 61270 | Salaries - Longevity | | 1,364 | 1,398 |
| Total Personal Services | | | 325,652 | 329,523 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 25,000 | 25,300 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 19,000 | 20,600 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 2,400 | 2,400 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 24,840 | 26,460 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 800 | 800 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate | 5,350 | 2,700 |
| 61870 | Allowances | #455.001 Cannon car allowance \$250 per month x 12 = \$3000 | 3,000 | 3,000 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate (3x480) | 1,440 | 1,440 |
| 61873 | Allowance - Cell Phone Reimbursement | K. Cannon \$32/monthly = \$384, A. Spence \$32/monthly = \$384 | 768 | 768 |
| Total Fringe Benefits | | | 82,598 | 83,468 |
| 72110 | Janitorial Supplies | Equipment cleaning wipes, trash can liners, soaps, tissue, disinfectants for center | 8,000 | 8,000 |
| 72270 | Recreation/Program Supplies | Supplies needed for various recreational activities/programming | 15,000 | 15,000 |
| 72300 | Safety & Uniform Supplies | Staff uniform shirts and safety supplies | 2,500 | 2,500 |
| 72330 | Chemicals & Supplies | Pool chemicals and supplies needed to maintain pools | 14,500 | 14,500 |
| 72360 | Horticulture/Landscaping Supplies | Mulch, plants, rocks, etc. | 1,000 | 1,000 |
| 72400 | Maintenance & Repair Supplies | General maintenance supplies (paint, building materials, light bulbs) | 23,000 | 23,000 |
| 72600 | Offices Supplies & Materials | General office supplies (paper, pens, etc.) | 2,000 | 2,000 |
| 72601 | Office Equipment | Credit card terminal replacement/receipt printer replacement | 600 | 600 |
| 72620 | Vending/Concessionaire Supplies | Concessions supplies (cups, lids, straws, protein powders, etc.) and products | 7,000 | 7,000 |
| 72621 | KCC Merchandise Supplies | Merchandise, souvenirs for KCC | 1,000 | 1,000 |
| 73110 | Meeting & Travel | NCRPA conference/hotel for Director/Asst. Director | 2,000 | 2,000 |
| 73200 | Telephone Charges | CenturyLink monthly phone charges | 3,500 | 3,500 |
| 73250 | Postage | | 300 | 300 |
| 73300 | Electric Expenses/City | Actual expense from 7/22 through 12/22; Actual expense from 1/23 multiplied by trend usage percentage difference from current year. | 57,000 | 57,000 |
| 73330 | Natural Gas Expense | Natural gas for KCC, bubble, pool pump room | 38,000 | 38,000 |
| 73340 | Water and Sewer | Actual expense from 7/22 through 12/22; Actual expense from 1/23 multiplied by trend usage percentage difference from current year. | 34,000 | 34,000 |
| 73350 | Refuse Expense | Actual expense from 7/22 through 12/22; Actual expense from 1/23 multiplied by trend usage percentage difference from current year. | 4,200 | 4,200 |
| 73370 | Stormwater Expenses | Actual expense from 7/22 through 12/22; Actual expense from 1/23 multiplied by trend usage percentage difference from current year. | 1,000 | 1,000 |
| 73392 | Bank Card Collection Fees | Per 22/23 budget figures | 12,000 | 12,000 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|--------------------------|-----------------------------------|--|---------------------|-------------------|
| FUND: 1600 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 6127 | | | | |
| 73395 | Cash Over/Cash Short | Return payment fees | 300 | 300 |
| 73398 | Bank Fees | Per 22/23 budget figures | 500 | 500 |
| 73700 | Advertising | Advertising fees: Annual membership drive, Facebook advertising, other social media marketing | 5,000 | 5,000 |
| 73950 | Training and Employee Development | Additional training for Facility Director, Asst Facility Director and Accounting Coordinator as needed; CPR certifications for part time staff | 1,000 | 1,000 |
| 73990 | Temporary Labor Services | 22/23 LWA member hours | 35,500 | 35,500 |
| 74110 | Rent of Land | Yearly lease payment for parking at the CSS Neuse Site (invoiced yearly by the state) | 1,000 | 1,000 |
| 74390 | Rent of Other Equipment | Monthly rental of bubble storage at \$80/month; misc. rentals as needed including lifts for light replacement in gymnasium and around the center, and bubble removal | 2,000 | 2,000 |
| 74400 | Service & Maintenance Contracts | Monthly copier contract, elevator maintenance service, cable & internet, weekly trash pick up, pest control security system, linens and rugs. New Fitness Equipment Annual Lease Agreement and AC unit preventative maintenance. | 65,000 | 65,000 |
| 74500 | Insurance | PROVIDED BY HR | 68,480 | 68,480 |
| Total Operating Expenses | | | 406,380 | 406,380 |
| Total Budget | | | 814,630 | 819,371 |

FUND: Recreation Center Enterprise Fund 1600
 ORG: Recreation LWA 6128
 PROGRAM: Recreation & Culture 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---|-----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 61300 Contracted Temporary Servicer - Other | | 221,095 | 351,142 | 340,000 | 282,865 | 340,000 | 0% | 340,000 |
| Total Personnel Services | | 221,095 | 351,142 | 340,000 | 282,865 | 340,000 | 0% | 340,000 |
| 71990 | Professional Service - Other | 64,500 | 64,500 | 64,500 | 51,800 | 64,500 | 0% | 64,500 |
| 72110 | Janitorial Supplies | 2,259 | 2,575 | 5,000 | 2,540 | 4,000 | -20% | 4,000 |
| 72210 | Signs and Supplies | 1,922 | 467 | 4,100 | 500 | 4,000 | -2% | 4,000 |
| 72270 | Recreation/Program Supplies | 762 | 46 | 1,000 | 453 | 1,000 | 0% | 1,000 |
| 72300 | Safety & Uniform Supplies | 13,120 | 13,330 | 16,000 | 8,441 | 12,000 | -25% | 12,000 |
| 72330 | Chemicals & Supplies | 21,580 | 17,725 | 18,000 | 30,874 | 31,000 | 72% | 31,000 |
| 72360 | Horticulture/Landscaping Supplies | 3,083 | 3,178 | 7,500 | 7,360 | 5,000 | -33% | 5,000 |
| 72400 | Maintenance & Repair Supplies | 12,911 | 9,912 | 10,000 | 9,095 | 10,000 | 0% | 10,000 |
| 72600 | Offices Supplies & Materials | 708 | 337 | 600 | 594 | 600 | 0% | 600 |
| 72601 | Office Equipment | - | 22 | 400 | 188 | 400 | 0% | 400 |
| 72623 | LWA Merchandise Supplies | 1,829 | 3,187 | 4,500 | 3,810 | 4,500 | 0% | 4,500 |
| 73220 | Cellular Telephone Services | 599 | 661 | 6,400 | 2,979 | 6,000 | -6% | 6,000 |
| 73250 | Postage | - | 18 | 300 | - | 300 | 0% | 300 |
| 73300 | Electric Expenses | 34,812 | 34,542 | 36,000 | 27,887 | 30,000 | -17% | 30,000 |
| 73330 | Natural Gas Expense | 1,289 | 1,718 | 8,000 | 4,000 | 8,000 | 0% | 8,000 |
| 73340 | Water and Sewer | 33,699 | 18,574 | 23,000 | 26,982 | 27,000 | 17% | 27,000 |
| 73350 | Refuse Expense | 1,507 | 2,783 | 2,000 | 2,319 | 2,500 | 25% | 2,500 |
| 73370 | Stormwater Expenses | 454 | 454 | 500 | 378 | 500 | 0% | 500 |
| 73392 | Bank Card Collection Fees | 1,027 | 4,365 | 8,000 | 8,623 | 9,000 | 13% | 9,000 |
| 73395 | Cash Over/Cash Short | 41 | 25 | 200 | 6 | 200 | 0% | 200 |
| 73398 | Bank Fees | 144 | 157 | 500 | - | 500 | 0% | 500 |
| 73510 | Building Repair & Maintenance | - | 3,818 | 9,000 | 2,762 | 10,000 | 11% | 10,000 |
| 73590 | Other Repairs & Maintenance | 437 | 276 | 9,000 | 2,262 | 5,000 | -44% | 5,000 |
| 73700 | Advertising | 956 | 577 | 6,000 | 1,584 | 6,000 | 0% | 6,000 |
| 74400 | Service & Maintenance Contracts | 8,468 | 4,931 | 13,000 | 2,904 | 11,000 | -15% | 11,000 |
| 74910 | Dues and Subscriptions | 889 | 614 | 500 | 566 | 1,000 | 100% | 1,000 |

FUND: Recreation Center Enterprise Fund 1600
ORG: Recreation LWA 6128
PROGRAM: Recreation & Culture 700

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|---------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 74990 | Miscellaneous | 1,893 | 1,785 | 1,500 | - | 1,500 | 0% | 1,500 |
| Total Operating Expenses | | 208,886 | 190,577 | 255,500 | 198,907 | 255,500 | 0% | 255,500 |
| Total Capital Outlay | | 0 | 0 | 0 | 0 | 0 | ~ | 0 |
| Total Budget | | 429,982 | 541,719 | 595,500 | 481,772 | 595,500 | 0% | 595,500 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------------------|---------------------------------------|--|---------------------|----------------------|
| FUND: 1600 | | | | |
| ORG: 6128 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 61300 | Contracted Temporary Servicer - Other | SCMG Labor | 340,000 | 340,000 |
| Total Personnel Services | | | 340,000 | 340,000 |
| 71990 | Professional Service - Other | | 64,500 | 64,500 |
| 72110 | Janitorial Supplies | Trash can liners, soaps, tissue, disinfectants, etc. | 4,000 | 4,000 |
| 72210 | Signs and Supplies | Replacement signage/new signage | 4,000 | 4,000 |
| 72270 | Recreation/Program Supplies | Supplies needed for various programming | 1,000 | 1,000 |
| 72300 | Safety & Uniform Supplies | Staff uniforms and safety supplies | 12,000 | 12,000 |
| 72330 | Chemicals & Supplies | Pool chemicals and supplies needed to maintain the pools | 31,000 | 31,000 |
| 72360 | Horticulture/Landscaping Supplies | Mulch, plants, rocks, etc. and landscaping during operation of season | 5,000 | 5,000 |
| 72400 | Maintenance & Repair Supplies | | 10,000 | 10,000 |
| 72600 | Offices Supplies & Materials | General office supplies (paper, pens, etc.) | 600 | 600 |
| 72601 | Office Equipment | | 400 | 400 |
| 72623 | LWA Merchandise Supplies | Various merchandise items (locks, sunscreen, etc.) | 4,500 | 4,500 |
| 73220 | Cellular Telephone Services | | 6,000 | 6,000 |
| 73250 | Postage | | 300 | 300 |
| 73300 | Electric Expenses | Actual expense from 7/22 through 12/22; Actual expense from 1/23 multiplied by trend usage percentage difference from previous year. | 30,000 | 30,000 |
| 73330 | Natural Gas Expense | Natural Gas for pool pump rooms, concession stand | 8,000 | 8,000 |
| 73340 | Water and Sewer | Actual expense from 7/22 through 12/22; Actual expense from 1/23 multiplied by trend usage percentage difference from previous year. | 27,000 | 27,000 |
| 73350 | Refuse Expense | Per 22/23 figures | 2,500 | 2,500 |
| 73370 | Stormwater Expenses | Per 22/23 figures | 500 | 500 |
| 73392 | Bank Card Collection Fees | | 9,000 | 9,000 |
| 73395 | Cash Over/Cash Short | Return payment fees | 200 | 200 |
| 73398 | Bank Fees | Online ticket sales processing fees | 500 | 500 |
| 73510 | Building Repair & Maintenance | Various building repairs as needed | 10,000 | 10,000 |
| 73590 | Other Repairs & Maintenance | Various feature repairs as needed | 5,000 | 5,000 |
| 73700 | Advertising | Marketing for LWA | 6,000 | 6,000 |
| 74400 | Service & Maintenance Contracts | | 11,000 | 11,000 |
| 74910 | Dues and Subscriptions | World Waterpark Association membership | 1,000 | 1,000 |
| 74990 | Miscellaneous | | 1,500 | 1,500 |
| Total Operating Expenses | | | 255,500 | 255,500 |
| Total Budget | | | 595,500 | 595,500 |

FUND: Recreation Center Enterprise Fund 1600
ORG: Transfers 8000
PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | ESTIMATED YEAR END JUN 30 | FY 23-24 Dept Request | FY22 Adopted V. FY23 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|---|--------------------|--------------------|-----------------------------------|---------------------------------|-----------------------------|--|----------------------------------|
| 88706 | Shared Services Cost-Health Insurance Fund (7120) | 1,137 | 1,137 | - | - | 0 | ~ | 0 |
| 88590 | Transfers to Electric Fund | - | - | - | 10,000 | 0 | ~ | 0 |
| 88592 | Repay Loan to Electric Fund | - | - | 10,000 | 10,000 | 10,000 | 0% | 10,000 |
| 88594 | Transfer to Fund Balance | - | - | 409,268 | 409,268 | 147,094 | -64% | 142,353 |
| | Total Budget | 1,137 | 1,137 | 419,268 | 429,268 | 157,094 | -63% | 152,353 |

| | | | | |
|--------------|-----------------------------|---|---------------------|-------------------|
| FUND: 1600 | | | FISCAL YEAR 2023-24 | |
| ORG: 8000 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 88592 | Repay Loan to Electric Fund | 1 of 15 payments FY23 (total \$150,000) | 10,000 | 10,000 |
| 88594 | Transfer to Fund Balance | Anticipated profit FY24 | 147,094 | 142,353 |
| Total Budget | | | 157,094 | 152,353 |

FUND: Recreation Center Enterprise Fund **1600**
ORG: Nondepartmental **9999**
PROGRAM: Revenues **999**

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | ESTIMATED YEAR END JUN 30 | FY 23-24 Dept Request | FY22 Adopted V. FY23 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|-------------------------------------|--------------------|--------------------|-----------------------------------|---------------------------------|--------------------------|--|----------------------------------|
| 53650 | Individual Membership Revenue | 74,994 | 151,838 | 193,600 | 190,764 | 199,500 | 3% | 199,500 |
| 53651 | Group Membership | 198,848 | 308,371 | 398,000 | 345,424 | 398,000 | 0% | 398,000 |
| 53652 | KCC Personal Trainer Revenue | - | 800 | 4,800 | - | 4,800 | 0% | 4,800 |
| 53653 | WOW State Office Rent | 31,524 | 34,151 | 31,524 | 28,897 | 31,524 | 0% | 31,524 |
| 53654 | Vacant Rental Space | 13,200 | - | 19,800 | 28,174 | 26,400 | 33% | 26,400 |
| 53660 | KCC Rental of Facilities | 7,153 | 28,410 | 45,000 | 38,211 | 45,000 | 0% | 45,000 |
| 53661 | Water Park Facility Rental | 1,734 | 16,817 | 20,000 | 27,590 | 28,000 | 40% | 28,000 |
| 53662 | Lions Water Park Concessions | 7,879 | 20,138 | 23,000 | 17,422 | 21,000 | -9% | 21,000 |
| 53663 | Lions Water Park Merchandise | 4,093 | 9,305 | 7,000 | 7,698 | 7,000 | 0% | 7,000 |
| 53670 | KCC Program Revenue | 22,844 | 108,041 | 80,000 | 82,331 | 90,000 | 13% | 90,000 |
| 53671 | KCC Concession Sales | 639 | 3,251 | 7,500 | 3,589 | 9,000 | 20% | 9,000 |
| 53672 | KCC Merchandise Sales | 26 | 54 | 1,100 | 1,049 | 0 | -100% | 0 |
| 53673 | Water Park Admissions Revenue | 435,001 | 723,143 | 600,000 | 727,192 | 700,000 | 17% | 700,000 |
| 53674 | Rental of Facility Equipment | - | 24 | - | - | 0 | ~ | 0 |
| 53675 | Commission on Vending Machines | 768 | 1,437 | 2,000 | 3,047 | 5,000 | 150% | 0 |
| 53676 | Returned Checks | - | 10 | 1,000 | 25 | 1,000 | 0% | 5,000 |
| 53679 | KCC Refunds and Returns | - | - | 1,000 | 25 | 1,000 | 0% | 1,000 |
| 53831 | Investment Earnings | 0 | - | - | 0 | 0 | ~ | 1,000 |
| 53989 | Transfer From Special Revenue Funds | - | - | 400,000 | 400,000 | 0 | -100% | 0 |
| 53991 | Fund Balance Appropriated | - | - | 400,000 | 400,000 | 0 | -100% | 0 |
| | Total Budget | 798,702 | 1,405,790 | 2,235,324 | 2,301,437 | 1,567,224 | -30% | 1,567,224 |

| FUND: 1600 | | | FISCAL YEAR 2023-24 | |
|---------------------|--------------------------------|--------------------------|---------------------|-------------------|
| ORG: 9999 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 53650 | Individual Membership Revenue | Per Kelly at KCC | 199,500 | 199,500 |
| 53651 | Group Membership | Per Kelly at KCC | 398,000 | 398,000 |
| 53652 | KCC Personal Trainer Revenue | Per Kelly at KCC | 4,800 | 4,800 |
| 53653 | WOW State Office Rent | Per Kelly at KCC | 31,524 | 31,524 |
| 53654 | Vacant Rental Space | Per Kelly at KCC | 26,400 | 26,400 |
| 53660 | KCC Rental of Facilities | Per Kelly at KCC | 45,000 | 45,000 |
| 53661 | Water Park Facility Rental | Per FY 23 revenue totals | 28,000 | 28,000 |
| 53662 | Lions Water Park Concessions | Per FY 23 revenue totals | 21,000 | 21,000 |
| 53663 | Lions Water Park Merchandise | Per FY 23 revenue totals | 7,000 | 7,000 |
| 53670 | KCC Program Revenue | Per Kelly at KCC | 90,000 | 90,000 |
| 53671 | KCC Concession Sales | Per Kelly at KCC | 9,000 | 9,000 |
| 53673 | Water Park Admissions Revenue | Per FY 23 revenue totals | 700,000 | 700,000 |
| 53675 | Commission on Vending Machines | | 5,000 | 5,000 |
| 53676 | Returned Checks | | 1,000 | 1,000 |
| 53679 | KCC Refunds and Returns | | 1,000 | 1,000 |
| Total Budget | | | 1,567,224 | 1,567,224 |

FUND: Community Development Center Fund 2100
 ORG: Non-Departmental 9999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---|---------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 53831 | Investment Earnings | 603 | 889 | 600 | 873 | 900 | 50% | 900 |
| 53840 | Miscellaneous | 360 | - | 540 | 540 | 540 | 0% | 540 |
| TOTAL COMMUNITY DEVELOPMENT FUND | | 963 | 889 | 1,140 | 1,413 | 1,440 | 26% | 1,440 |

FUND: Community Development Center Fund 2100
 ORG: Transfers 8000

FISCAL YEAR 2023-24

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---|------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 88525 | Transfers to Special Revenue Funds | 30000 | - | - | - | 0 | 0% | 0 |
| 88594 | Transfers to Fund Balance | - | - | 1,140 | 1,413 | 1,440 | 26% | 1,440 |
| TOTAL COMMUNITY DEVELOPMENT FUND | | 30,000 | 0 | 1,140 | 1,413 | 1,440 | 26% | 1,440 |

| REVENUE JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|-----------------------------|-----------------------------------|--|---------------------|-------------------|
| FUND: | Community Development Center Fund | 2100 | | |
| ORG: | Non-Departmental | 9999 | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 53831 | Investment Earnings | Yearly estimate history | 900 | 900 |
| 53840 | Miscellaneous | JEAN JACKSON LOT RENT | 540 | 540 |
| 53865 | Loan Repayments (CDBG Grants) | Abby Gardens Loan Repayment 8 of 21 NO BUDGET AMOUNTS, PROCEEDS GO AGAINST LOAN BALANCE ON BALANCE SHEET | | |
| Total Budget | | | 1,440 | 1,440 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|-----------------------------------|------|---------------------|-------------------|
| FUND: | Community Development Center Fund | 2100 | | |
| ORG: | Transfers | 8000 | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 88594 | Transfers to Fund Balance | | 1,440 | 1,440 |
| Total Budget | | | 1,440 | 1,440 |

MISSION: *To deliver professional, responsive, efficient, and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance, and protect the prosperity and quality of life in Kinston and its service area.*

DESCRIPTION OF SERVICES: The Water Fund oversees water production and distribution of drinking water to all customers. The Water Production Section maintains and operates sixteen groundwater wells, seven elevated storage tanks, one ground storage tank and coordinates water supply received from NRWASA. Staff performs all necessary water sampling, provides disinfection treatment at our wells and does system flushing to address taste/odor complaints. The Water Operations division is responsible for the repair and maintenance of the City's water distribution system, and the wastewater collection system (the Sewer Fund reimburses the Water Fund for the work on the collection system). The water system consists of over 200 miles of pipe, 1,700 fire hydrants, and 5,100 water valves. We serve approximately 11,500 water customers.

HIGHLIGHTS FROM FY 2022-23:

1. Completed NCGTP Water Line Replacement Project.
2. Continued working with Municipal Engineering Services Company to finish the Water AIA project, which included a new system water model and system assessment.
3. Began construction of the Lawrence Heights Water Improvements project.
4. Installed full electric service for AMI data collector in Castle Oaks and coordinating for two other installations (at Tara Drive and at Whitfield Acres).

GOALS FOR FY 2023-24:

1. Begin work to complete Lead Service Line Inventory by October, 2024. This will involve records research and field testing of customer service lines.
2. Complete AMI data collectors in Falling Creek area.
3. Monitor PFAS/PFOS regulatory changes to determine potential impacts on Kinston.
4. Continue replacement of small galvanized water lines with projects at College St/Mitchell St, Loftin's Alley, etc.

FUND: Operations - Water 6100
 ORG: Water Production 7101
 PROGRAM: Water Production 710

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------|--------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 61210 | Salaries - Regular | 233,757 | 211,329 | 227,901 | 207,622 | 231,637 | 1.64% | 237,397 |
| 61220 | Salaries - Overtime | 1,000 | 4,655 | 10,500 | 7,500 | 10,500 | 0.00% | 10,763 |
| 61230 | Salaries - Vacation Payout/Other | - | 5,520 | - | 401 | 0 | ~ | 0 |
| 61240 | Salaries - Standby | 6,785 | 7,340 | 10,500 | 9,155 | 10,500 | 0.00% | 10,763 |
| 61260 | Salaries-Temp/Part-time | - | 16,662 | 23,000 | 23,000 | 23,000 | 0.00% | 23,000 |
| 61270 | Salaries - Longevity | 5,851 | 6,151 | 5,671 | 5,019 | 5,476 | -3.44% | 5,613 |
| Total Personal Services | | 247,394 | 251,658 | 277,572 | 252,698 | 281,113 | 1.28% | 287,535 |
| 61810 | Social Security Contribution | 18,261 | 18,747 | 21,300 | 19,123 | 21,600 | 1.41% | 22,000 |
| 61820 | Retirement Contribution | 25,358 | 26,995 | 31,000 | 27,509 | 31,500 | 1.61% | 34,200 |
| 61825 | Supplemental RET. (401K) | 3,623 | 3,343 | 3,800 | 3,288 | 3,900 | 2.63% | 3,900 |
| 61830 | Group Insurance Contribution | 48,675 | 39,994 | 42,480 | 16,621 | 41,400 | -2.54% | 44,100 |
| 61832 | Group Term Insurance | 991 | 814 | 1,200 | 663 | 1,200 | 0.00% | 1,200 |
| 61853 | Workers Compensation Premiums | 2,500 | 2,500 | 3,745 | 4,330 | 3,745 | 0.00% | 2,200 |
| 61870 | Allowances | 200 | 500 | - | - | 0 | ~ | 0 |
| 61871 | Wellness Benefit | 2,760 | 2,725 | 2,400 | 1,990 | 2,400 | 0.00% | 2,400 |
| 61873 | Allowance - Cell Phone Reimbursement | 773 | 690 | 800 | 800 | 800 | 0.00% | 800 |
| Total Fringe Benefits | | 103,140 | 96,308 | 106,725 | 74,324 | 106,545 | -0.17% | 110,800 |
| 72200 | Small Tools & Hand Supplies | 552 | 6,185 | 10,000 | 8,251 | 10,000 | 0.00% | 10,000 |
| 72300 | Safety & Uniform Supplies | 1,155 | 592 | 2,700 | 1,482 | 2,550 | -5.56% | 2,550 |
| 72330 | Chemicals & Supplies | 44,741 | 56,817 | 88,600 | 79,467 | 107,600 | 21.44% | 107,600 |
| 72400 | Maintenance & Repair Supplies | 21,580 | 26,887 | 40,000 | 32,994 | 82,500 | 106.25% | 82,500 |
| 72464 | Meter Supplies | 7,819 | 11,647 | 50,014 | 49,379 | 60,000 | 19.97% | 60,000 |
| 72630 | Laboratory Supplies | 7,422 | 4,525 | 26,900 | 12,523 | 26,900 | 0.00% | 26,900 |
| 72990 | Miscellaneous Supplies | 412 | 339 | 700 | 695 | 700 | 0.00% | 700 |
| 72999 | Inventory | (1,629) | (84,132) | - | - | 0 | ~ | 0 |
| 73110 | Meeting & Travel | 776 | 190 | 1,300 | 850 | 1,000 | -23.08% | 1,000 |
| 73220 | Cellular Telephone Service | 1,856 | 1,765 | 1,900 | 1,889 | 0 | -100.00% | 0 |

FUND: Operations - Water 6100
 ORG: Water Production 7101
 PROGRAM: Water Production 710

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 73300 | Electric Expense/City | 68,413 | 73,752 | 90,000 | 85,683 | 90,000 | 0.00% | 90,000 |
| 73310 | Electric Expense/Other | 25,677 | 24,444 | 34,000 | 28,710 | 37,400 | 10.00% | 37,400 |
| 73320 | Fuel Oil Expense | - | - | 3,200 | 1,000 | 3,200 | 0.00% | 3,200 |
| 73350 | Refuse Expense | 534 | 468 | 500 | 494 | 500 | 0.00% | 500 |
| 73370 | Stormwater Expenses | 864 | 864 | 900 | 828 | 900 | 0.00% | 900 |
| 73410 | Printing | 863 | 1,887 | 1,900 | 1,900 | 1,900 | 0.00% | 1,900 |
| 73520 | Equipment Repair/Maintenance | 36,119 | 44,503 | 213,176 | 67,125 | 149,000 | -30.10% | 149,000 |
| 73950 | Training & Employee Development | 1,333 | 450 | 2,900 | 2,405 | 2,900 | 0.00% | 2,900 |
| 74140 | Rent of Uniforms | 1,073 | 1,049 | 900 | 898 | 1,100 | 22.22% | 1,100 |
| 74400 | Service & Maintenance Contracts | 198,159 | 189,922 | 300,500 | 290,319 | 302,000 | 0.50% | 302,000 |
| 74500 | Insurance | 17,500 | 18,000 | 19,260 | 19,260 | 19,260 | 0.00% | 19,260 |
| 74520 | Vehicle Insurance | 2,000 | 2,200 | 2,354 | 2,354 | 2,354 | 0.00% | 2,354 |
| 74810 | Fleet Maintenance Charges | 3,502 | 4,495 | 15,000 | 12,498 | 15,000 | 0.00% | 15,000 |
| 74820 | Fleet Fuel Charges | 8,040 | 10,579 | 15,600 | 11,517 | 16,000 | 2.56% | 16,000 |
| 74910 | Dues & Subscription | 1,196 | 1,346 | 1,500 | 1,426 | 1,500 | 0.00% | 1,500 |
| 74990 | Miscellaneous | 2,982 | 3,013 | 3,000 | 2,925 | 3,800 | 26.67% | 3,800 |
| Total Operating Expenses | | 452,938 | 401,789 | 926,804 | 716,872 | 938,064 | 1.21% | 938,064 |
| 75200 | Capital Outlay - Data Processing | 3,375 | 439 | - | - | 0 | ~ | 0 |
| 75400 | Capital Outlay - Vehicles | - | 29,719 | - | - | 0 | ~ | 0 |
| 75500 | Capital Outlay - Equipment | - | - | - | - | 19,000 | ~ | 19,000 |
| 75900 | Capital Outlay - Other | - | - | - | - | 20,000 | ~ | 20,000 |
| Total Capital Outlay | | 3,375 | 30,158 | - | - | 39,000 | ~ | 39,000 |
| Total Budget | | 806,846 | 779,913 | 1,311,101 | 1,043,894 | 1,364,722 | 4.09% | 1,375,399 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|--------------------------------|--------------------------------------|--|---------------------|-------------------|
| FUND: 6100 | | | | |
| ORG: 7101 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 61210 | Salaries - Regular | 5 full time employees as per Salary Sheet; plus HTH \$2,200 | 231,637 | 237,397 |
| 61220 | Salaries - Overtime | Work beyond normal hours, emergencies, customer complaints and inspections. | 10,500 | 10,763 |
| 61240 | Salaries - Standby | Standby for one (1) employee to include holidays | 10,500 | 10,763 |
| 61260 | Salaries-Temp/Part-time | K. Harrison 1000 hours | 23,000 | 23,000 |
| 61270 | Salaries - Longevity | Compensation in recognition of tenure (see Salary Sheet) | 5,476 | 5,613 |
| Total Personal Services | | | 281,113 | 287,535 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 21,600 | 22,000 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 31,500 | 34,200 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 3,900 | 3,900 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 41,400 | 44,100 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 1,200 | 1,200 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate | 3,745 | 2,200 |
| 61871 | Wellness Benefit | Multiply the number of full time employees by wellness benefit rate | 2,400 | 2,400 |
| 61873 | Allowance - Cell Phone Reimbursement | J. Pittman 252.526.7542; T. Creech 252.526.7022 (@\$32/mo. x 2 lines x 12/mos. = \$768) | 800 | 800 |
| Total Fringe Benefits | | | 106,545 | 110,800 |
| 72200 | Small Tools & Hand Supplies | Tools needed for daily activities: shovels, rakes, edger's, (2) automatic flushers, etc. | 10,000 | 10,000 |
| 72300 | Safety & Uniform Supplies | See Justification Schedule | 2,550 | 2,550 |
| 72330 | Chemicals & Supplies | See Justification Schedule | 107,600 | 107,600 |
| 72400 | Maintenance & Repair Supplies | See Justification Schedule | 82,500 | 82,500 |
| 72464 | Meter Supplies | Meters, modules, ERTS, accessories for installing and replacing water meters to include defective meters, antenna's, meter boxes, etc. | 60,000 | 60,000 |
| 72630 | Laboratory Supplies | Test kit supplies for performing sampling to meet state testing requirements and address water quality concerns | 26,900 | 26,900 |
| 72990 | Miscellaneous Supplies | Towels, hand cleaner, batteries, keys, etc. | 700 | 700 |
| 73110 | Meeting & Travel | Travel/Meal cost for AWWA, Rural Water Association & EWWN meeting | 1,000 | 1,000 |
| 73300 | Electric Expense/City | Power costs for 16 well/tank sites on City Electric, based on (.07/KWH) | 90,000 | 90,000 |
| 73310 | Electric Expense/Other | Power costs for wells 12, 18, 20 & Forrest Drive, Tara Drive, and Whitfield Acres, antenna served by Tri-County Electric or Duke Energy, 10% projected possible increase | 37,400 | 37,400 |
| 73320 | Fuel Oil Expense | Fuel for emergency generators at 6 wells and one booster pump station | 3,200 | 3,200 |
| 73350 | Refuse Expense | Dumpster refuse fee (\$39.04 x 12/mos.) | 500 | 500 |
| 73370 | Stormwater Expenses | Stormwater utility fees for well sites (\$72/mo x 12) | 900 | 900 |
| 73410 | Printing | See Justification Schedule | 1,900 | 1,900 |
| 73520 | Equipment Repair/Maintenance | See Justification Schedule | 149,000 | 149,000 |
| 73950 | Training & Employee Development | See Justification Schedule | 2,900 | 2,900 |
| 74140 | Rent of Uniforms | Uniforms (3 employees x \$5.61/wk x 52 + \$3.00 surcharge/wk x 52) | 1,100 | 1,100 |
| 74400 | Service & Maintenance Contracts | See Justification Schedule | 302,000 | 302,000 |
| 74500 | Insurance | BASED ON PREVIOUS BUDGET/TO BE PROVIDED BY HR | 19,260 | 19,260 |
| 74520 | Vehicle Insurance | BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR | 2,354 | 2,354 |

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6100

ORG: 7101

| | | | DEPT REQ | MANAGER SUBMITTED |
|---------------------------------|----------------------------|---|------------------|----------------------|
| 74810 | Fleet Maintenance Charges | Maintenance costs for vehicles and rolling equipment | 15,000 | 15,000 |
| 74820 | Fleet Fuel Charges | Gasoline for trucks and equipment (5,400/gals x \$2.40) Diesel fuel (1,100/gals x \$2.70) | 16,000 | 16,000 |
| 74910 | Dues & Subscription | See Justification Schedule | 1,500 | 1,500 |
| 74990 | Miscellaneous | State operating permit for water supply system includes 25% increase for water system operating permits | 3,800 | 3,800 |
| Total Operating Expenses | | | 938,064 | 938,064 |
| 75500 | Capital Outlay - Equipment | Replace Equipment # 369 with equivalent John Deere Z994R Diesel Commercial Ztrak | 19,000 | 19,000 |
| 75900 | Capital Outlay - Other | Replace (2) chemical feed houses (\$20,000) | 20,000 | 20,000 |
| Total Capital Outlay | | | 39,000 | 39,000 |
| Total Budget | | | 1,364,722 | 1,375,399 |

JUSTIFICATION SUPPORTING SCHEDULES**FISCAL YEAR 2023-24****FUND: 6100****ORG: 7101**

| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |
|---------|-------------|----------|----------------------|
|---------|-------------|----------|----------------------|

| | | | |
|--------------------|---|-----------------|-----------------|
| 72300 | Safety & Uniform Supplies | Cost | |
| | Personal protective equipment | \$ 1,800 | \$ 1,800 |
| | Steel toed safety shoes (\$125 x 6 employees) | 750 | 750 |
| | Safety incentive program budgeted in PS Admin 6900-7301 | | |
| Total 72300 | Safety & Uniform Supplies | \$ 2,550 | \$ 2,550 |

| | | | |
|--------------------|--|-------------------|-------------------|
| 72330 | Chemicals & Supplies | Cost | |
| | Sodium Hypochlorite - vendor changing from 12% to 10% concentration, increasing need from 60 gpd to 72 gpd | \$ 66,700 | \$ 66,700 |
| | Anhydrous Ammonia 18gpd, with estimated cost increase of 20% since last budget | 36,100 | 36,100 |
| | Well site maintenance chemicals; estimated 10% cost increase | 4,800 | 4,800 |
| Total 72330 | Chemicals & Supplies | \$ 107,600 | \$ 107,600 |

| | | | |
|--------------------|--|------------------|------------------|
| 72400 | Maintenance & Repair Supplies | Cost | |
| | Supplies for in-house repairs and maintenance to wells and water tanks | \$ 17,000 | \$ 17,000 |
| | Replacement of 6 chemical pumps | 6,000 | 6,000 |
| | Maintain well house buildings and maintenance shop | 12,000 | 12,000 |
| | Replace half of the well house heaters | 7,500 | 7,500 |
| | Remove trees from well site #8 that are endangering well house, generator, ammonia hut | 40,000 | 40,000 |
| Total 72400 | Maintenance & Repair Supplies | \$ 82,500 | \$ 82,500 |

| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |
|---------|-------------|----------|----------------------|
|---------|-------------|----------|----------------------|

| | | | |
|--------------------|------------------------------------|-----------------|-----------------|
| 73410 | Printing | Cost | |
| | Printing cost for CCR | \$ 1,200 | \$ 1,200 |
| | Annual Report | \$ 200 | \$ 200 |
| | Various notices/public information | \$ 500 | \$ 500 |
| Total 73410 | Printing | \$ 1,900 | \$ 1,900 |

| | | | |
|--------------------|---|-------------------|-------------------|
| 73520 | Equipment Repair/Maintenance | Cost | |
| | Emergency repairs | \$ 40,000 | \$ 40,000 |
| | General repairs to wells/tanks | 50,000 | 50,000 |
| | SCADA warranty/maintenance | 9,000 | 9,000 |
| | Replacing bolts and as needed gaskets in well vaults # 4, 5, 8, 9, 10 | 50,000 | 50,000 |
| Total 73520 | Equipment Repair/Maintenance | \$ 149,000 | \$ 149,000 |

| | | | |
|--------------------|---|-----------------|-----------------|
| 73950 | Training & Employee Development | Cost | |
| | Registration fees for safety and training classes | \$ 500 | \$ 500 |
| | Continuing education classes | 900 | 900 |
| | Career development | 1,500 | 1,500 |
| Total 73950 | Training & Employee Development | \$ 2,900 | \$ 2,900 |

| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |
|---------|-------------|----------|----------------------|
|---------|-------------|----------|----------------------|

| 74400 | Service & Maintenance Contracts | Cost | |
|--------------------|--|-------------------|-------------------|
| | Tank maintenance agreement with Suez (increase for tank 4, lead removal) | \$ 203,200 | \$ 203,200 |
| | Gas monitor testing | \$ 1,200 | \$ 1,200 |
| | Generator service/testing | \$ 4,000 | \$ 4,000 |
| | Water sample testing: 400 bact/HPC tests | \$ 9,200 | \$ 9,200 |
| | VOC's | \$ 9,500 | \$ 9,500 |
| | SOC's | \$ 25,000 | \$ 25,000 |
| | TTHM/HAAS | \$ 9,200 | \$ 9,200 |
| | Nitrates | \$ 500 | \$ 500 |
| | Inorganic | \$ 4,200 | \$ 4,200 |
| | URCM's and miscellaneous samples | \$ 5,000 | \$ 5,000 |
| | NEXGRID license for water meters (\$2.50 x 12,223) | \$ 31,000 | \$ 31,000 |
| Total 74400 | Service & Maintenance Contracts | \$ 302,000 | \$ 302,000 |

| 74910 | Dues & Subscription | Cost | |
|--------------------|---|-----------------|-----------------|
| | AWWA | \$ 150 | \$ 150 |
| | EWWN | \$ 50 | \$ 50 |
| | State operator certifications | \$ 600 | \$ 600 |
| | NCWOA | \$ 50 | \$ 50 |
| | ABPA | \$ 50 | \$ 50 |
| | Rural Water Association (\$85 per person) | \$ 600 | \$ 600 |
| Total 74910 | Dues & Subscription | \$ 1,500 | \$ 1,500 |

| CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000 | | | | | | | | | | | | | FISCAL YEAR 2023-24 | | | |
|--|------------------------------------|----------------------------------|--------------|-----------|----------|----------|------------------|--|--|-----------|--|--|---------------------|------------------|-------------------|--|
| FUND: | | 6100 | | | | | | | | | | | | | | |
| ORG: | | 7101 | | | | | | | | | | | | | | |
| 75500 | | CAPITAL OUTLAY - OTHER EQUIPMENT | | | Estim | Purchase | Maintenance Cost | | | | | | | | | |
| Equipment # | Retiring Equipment Year/Make Model | Hours | Auction Proc | Cost | FY 20-21 | FY 21-22 | FY 22-23 | Replacement Equipment | | | | | | Replacement Cost | Manager Submitted | |
| 369 | 2011 John Deere 997 Mower | 1,321 | 200 | 13,983.45 | 0.00 | 699.53 | 0.00 | John Deere Z994R Diesel Commercial Ztrak | | 19,000.00 | | | | 19,000.00 | 19,000.00 | |
| Total | | | 200.00 | 13,983.45 | 0.00 | 699.53 | 0.00 | | | | | | | 19,000.00 | 19,000.00 | |

| | | | | | | | | | | | | | | | |
|-------------|--|-------|--------------|----------|------------------|---------------|------|----------------------------------|--|--|--|--|--|------------------|-------------------|
| 75900 | Capital Outlay - Other | | Estim | Purchase | Maintenance Cost | | | | | | | | | | |
| Equipment # | Retiring Equipment Year/ Make Model | Hours | Auction Proc | Cost | 0.00 | aintenance Cr | 0.00 | Replacement Equipment | | | | | | Replacement Cost | Manager Submitted |
| | | | | | | | | Replace (2) chemical feed houses | | | | | | 20,000.00 | 20,000.00 |
| Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | 20,000.00 | 20,000.00 |

FUND: Operations - Water 6100
ORG: Water Operations 7103
PROGRAM: Water Operations 710

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------|------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 61210 | Salaries - Regular | 560,637 | 581,559 | 851,794 | 715,007 | 858,290 | 0.76% | 879,632 |
| 61220 | Salaries - Overtime | 155,140 | 126,072 | 165,000 | 163,213 | 165,000 | 0.00% | 169,125 |
| 61230 | Salaries - Vacation Payout/Other | 3,255 | 7,242 | 2,000 | 2,638 | 2,000 | 0.00% | 2,050 |
| 61240 | Salaries - Standby | 30,460 | 30,433 | 34,100 | 32,879 | 34,100 | 0.00% | 34,953 |
| 61270 | Salaries - Longevity | 8,099 | 8,686 | 8,754 | 8,555 | 9,807 | 12.03% | 10,052 |
| Total Personal Services | | 757,590 | 753,993 | 1,061,648 | 922,292 | 1,069,196 | 0.71% | 1,095,811 |
| 61810 | Social Security Contribution | 56,254 | 56,024 | 81,300 | 69,787 | 81,800 | 0.62% | 83,900 |
| 61820 | Retirement Contribution | 77,634 | 86,648 | 129,300 | 110,587 | 130,200 | 0.70% | 141,500 |
| 61825 | Supplemental RET. (401K) | 11,192 | 11,081 | 15,800 | 13,674 | 16,100 | 1.90% | 16,300 |
| 61830 | Group Insurance Contribution | 118,044 | 110,263 | 178,416 | 134,201 | 173,880 | -2.54% | 185,220 |
| 61832 | Group Term Insurance | 2,264 | 2,266 | 4,300 | 2,244 | 4,400 | 2.33% | 4,500 |
| 61833 | Reclass Return of Pretax Premium | - | - | - | 1 | 0 | ~ | 0 |
| 61853 | Workers Compensation Premiums | 5,500 | 5,500 | 6,955 | 8,042 | 6,955 | 0.00% | 7,200 |
| 61870 | Allowances | 200 | - | - | - | 0 | ~ | 0 |
| 61871 | Wellness Benefit | 5,355 | 3,725 | 10,080 | 3,005 | 10,080 | 0.00% | 10,080 |
| 61873 | Allowance-Cell Phone Reimbursement | 1,475 | 1,434 | 2,400 | 2,228 | 2,400 | 0.00% | 2,400 |
| Total Fringe Benefits | | 277,917 | 276,941 | 428,551 | 343,771 | 425,815 | -0.64% | 451,100 |
| 72200 | Small Tools & Hand Supplies | 11,452 | 17,151 | 20,700 | 30,007 | 20,700 | 0.00% | 20,700 |
| 72230 | Fire Hydrant Supplies | 10,055 | 30,000 | 30,000 | 27,419 | 30,000 | 0.00% | 30,000 |
| 72300 | Safety & Uniform Supplies | 13,519 | 19,000 | 19,000 | 17,056 | 18,600 | -2.11% | 18,600 |
| 72330 | Chemicals & Supplies | 1,677 | 8,000 | 8,000 | 5,000 | 8,000 | 0.00% | 8,000 |
| 72400 | Maintenance & Repair Supplies | 8,762 | 62,300 | 62,300 | 49,151 | 62,300 | 0.00% | 62,300 |
| 72460 | Distribution & Supplies | 423,495 | 238,000 | 238,000 | 209,847 | 220,000 | -7.56% | 220,000 |
| 72990 | Miscellaneous Supplies | 2,758 | 4,700 | 4,700 | 4,967 | 14,900 | 217.02% | 14,900 |
| 72999 | Inventory Adjustments | (1,629) | (84,132) | - | - | 0 | ~ | 0 |
| 73110 | Meeting & Travel | 813 | 383 | 2,500 | 1,700 | 2,500 | 0.00% | 2,500 |

FUND: Operations - Water 6100
ORG: Water Operations 7103
PROGRAM: Water Operations 710

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 73220 | Cellular Telephone Service | 947 | 1,658 | 1,100 | 1,081 | 0 | -100.00% | 0 |
| 73300 | Electric Expense/City | 114,859 | 73,846 | 114,000 | 75,262 | 80,000 | -29.82% | 80,000 |
| 73310 | Electric Expense/Other | 11,982 | 13,749 | 15,000 | 11,109 | 15,000 | 0.00% | 15,000 |
| 73320 | Fuel Oil Expense | - | - | 6,000 | 3,000 | 6,000 | 0.00% | 6,000 |
| 73330 | Natural Gas Expense | 2,297 | 2,320 | 5,500 | 4,290 | 5,500 | 0.00% | 5,500 |
| 73340 | Water & Sewer Expense | 2,271 | 1,666 | 3,700 | 3,424 | 3,700 | 0.00% | 3,700 |
| 73350 | Refuse Expense | 4,382 | 4,382 | 4,400 | 4,391 | 4,400 | 0.00% | 4,400 |
| 73360 | Landfill Fees | - | 159 | 1,200 | 500 | 1,200 | 0.00% | 1,200 |
| 73370 | Stormwater Expenses | 1,494 | 1,566 | 1,600 | 1,566 | 1,600 | 0.00% | 1,600 |
| 73500 | Water System Repair/Maintenance | 7,054 | 5,732 | 10,000 | 7,850 | 10,000 | 0.00% | 10,000 |
| 73520 | Equipment Repair/Maintenance | 110,963 | 73,375 | 108,000 | 74,149 | 100,000 | -7.41% | 100,000 |
| 73950 | Training & Employee Development | 6,659 | 1,611 | 7,500 | 6,030 | 7,500 | 0.00% | 7,500 |
| 74140 | Rent of Uniforms | 4,466 | 3,378 | 5,900 | 5,059 | 6,200 | 5.08% | 6,200 |
| 74390 | Rent of Other Equipment | 12,492 | 1,270 | 15,000 | 12,000 | 15,000 | 0.00% | 15,000 |
| 74400 | Service & Maintenance Contracts | 7,137 | 3,561 | 20,200 | 19,036 | 38,600 | 91.09% | 38,600 |
| 74500 | Insurance | 20,000 | 20,700 | 22,149 | 22,149 | 22,149 | 0.00% | 22,149 |
| 74520 | Vehicle Insurance | 3,875 | 4,000 | 4,280 | 4,280 | 4,280 | 0.00% | 4,280 |
| 74810 | Fleet Maintenance Charges | 68,468 | 92,078 | 110,000 | 96,515 | 110,000 | 0.00% | 110,000 |
| 74820 | Fleet Fuel Charges | 56,826 | 65,890 | 75,000 | 73,173 | 75,000 | 0.00% | 75,000 |
| 74910 | Dues & Subscription | 123 | 565 | 2,200 | 2,023 | 2,200 | 0.00% | 2,200 |
| 74920 | Claims & Adjustments | - | - | 2,000 | 2,000 | 2,000 | 0.00% | 2,000 |
| 74990 | Miscellaneous | 1,380 | 1,310 | 2,000 | 2,000 | 2,000 | 0.00% | 2,000 |
| Total Operating Expenses | | 908,575 | 668,217 | 921,929 | 776,033 | 889,329 | -3.54% | 889,329 |
| 75200 | Capital Outlay - Data Processing | 824 | - | 3,600 | 4,624 | 0 | -100.00% | 0 |
| 75400 | Capital Outlay - Vehicles | 62,217 | 114,782 | 65,000 | 62,100 | 165,000 | 153.85% | 165,000 |
| 75500 | Capital Outlay - Equipment | - | - | 14,500 | 14,500 | 170,000 | 1072.41% | 170,000 |

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|--|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 75800 | Capital Outlay - Building Improvements | - | 33,300 | 44,916 | 43,422 | 0 | -100.00% | 0 |
| 75960 | Capital Outlay - Distribution | 438 | 16,407 | 25,000 | 25,000 | 25,000 | 0.00% | 25,000 |
| 75990 | Capital Outlay - Other | 80,697 | - | 25,000 | 25,000 | 290,501 | 1062.00% | 290,501 |
| 79301 | Economic Development Reimbursement | 39,900 | - | - | - | 0 | ~ | 0 |
| Total Capital Outlay | | 184,076 | 164,490 | 178,016 | 174,646 | 650,501 | 265.42% | 650,501 |
| Total Budget | | 2,128,157 | 1,863,640 | 2,590,144 | 2,216,742 | 3,034,841 | 17.17% | 3,086,741 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|------------------------------------|---|---------------------|----------------------|
| FUND: 6100 | | | | |
| ORG: 7103 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 61210 | Salaries - Regular | 21 full time employees as per Salary Sheet; Holiday (HTH \$1,600) | 858,290 | 879,632 |
| 61220 | Salaries - Overtime | Emergency services for nights, weekends, and holidays to investigate and repair water and wastewater services. Lift Station inspections for weekends and holidays (based on historical needs) | 165,000 | 169,125 |
| 61230 | Salaries - Vacation Payout/Other | Payouts due to resignation or termination (based on historical needs); No retirements 2023/2024 | 2,000 | 2,050 |
| 61240 | Salaries - Standby | Compensation for on call personnel after hours, weekends, and holidays to include call back for extra help | 34,100 | 34,953 |
| 61270 | Salaries - Longevity | Compensation in recognition of tenure (see Salary Sheet) | 9,807 | 10,052 |
| | Total Personal Services | | 1,069,196 | 1,095,811 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 81,800 | 83,900 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 130,200 | 141,500 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 16,100 | 16,300 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 173,880 | 185,220 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 4,400 | 4,500 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate | 6,955 | 7,200 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate | 10,080 | 10,080 |
| 61873 | Allowance-Cell Phone Reimbursement | J. Garvey 252-939-6085; D. Hill 252-521-1106; A. Gillispie 252-558-7890; W. Stroud 252.361.0679; CSII/Vacant; A. Coombs 252-560-0154 (@\$32/mo x 6 lines x 12/mos = \$2,304) | 2,400 | 2,400 |
| | Total Fringe Benefits | | 425,815 | 451,100 |
| 72200 | Small Tools & Hand Supplies | Miscellaneous tool for construction and lift station crews | 20,700 | 20,700 |
| 72230 | Fire Hydrant Supplies | Supplies to replace outdated and damaged fire hydrants (replace old 2-way hydrants to 5-1/4 hydrants) | 30,000 | 30,000 |
| 72300 | Safety & Uniform Supplies | See Justification Schedule | 18,600 | 18,600 |
| 72330 | Chemicals & Supplies | HTH, Chlorine, weed killer, growth retardants. Lift station degreasers and other miscellaneous chemicals | 8,000 | 8,000 |
| 72400 | Maintenance & Repair Supplies | Maintenance repairs and supplies for 23 Wastewater Lift Stations | 62,300 | 62,300 |
| 72460 | Distribution & Supplies | See Justification Schedule | 220,000 | 220,000 |
| 72990 | Miscellaneous Supplies | See Justification Schedule | 14,900 | 14,900 |
| 73110 | Meeting & Travel | Travel expenses for conferences and training classes | 2,500 | 2,500 |
| 73220 | Cellular Telephone Service | See Justification Schedule | 0 | 0 |
| 73300 | Electric Expense/City | City electric expense for lift stations, based on \$0.07 Kwh | 80,000 | 80,000 |
| 73310 | Electric Expense/Other | Duke Energy electric expense for lift stations (1st increase 8%) | 15,000 | 15,000 |
| 73320 | Fuel Oil Expense | Fuel for generators at lift stations | 6,000 | 6,000 |
| 73330 | Natural Gas Expense | Fuel for generators at Forrest Street lift station | 5,500 | 5,500 |
| 73340 | Water & Sewer Expense | Water/Sewer bills for lift stations | 3,700 | 3,700 |
| 73350 | Refuse Expense | 6 open top container dumpster at lift stations and peachtree locations (\$366/mo. X 12) | 4,400 | 4,400 |
| 73360 | Landfill Fees | Landfill disposal charges | 1,200 | 1,200 |
| 73370 | Stormwater Expenses | Stormwater fees for lift stations | 1,600 | 1,600 |
| 73500 | Water System Repair/Maintenance | Septic tank maintenance and purchase of new LPP (Tank & pumps) | 10,000 | 10,000 |
| 73520 | Equipment Repair/Maintenance | See Justification Schedule | 100,000 | 100,000 |
| 73950 | Training & Employee Development | Safety training classes, CDL licenses, continuing education, and career development courses | 7,500 | 7,500 |
| 74140 | Rent of Uniforms | (\$5.61 x 20 employees x 52 weeks + \$3.00 surcharge x 52 weeks = \$6,102.60) | 6,200 | 6,200 |
| 74390 | Rent of Other Equipment | Rent of outside equipment as needed for projects | 15,000 | 15,000 |
| 74400 | Service & Maintenance Contracts | See Justification Schedule | 38,600 | 38,600 |
| 74500 | Insurance | Based on previous budget, to be provided by HR | 22,149 | 22,149 |
| 74520 | Vehicle Insurance | Based on previous budget, to be provided by HR | 4,280 | 4,280 |
| 74810 | Fleet Maintenance Charges | Vehicle/equipment maintenance and repair performed by Fleet Maintenance | 110,000 | 110,000 |
| 74820 | Fleet Fuel Charges | Gasoline and diesel fuel for vehicles and equipment | 75,000 | 75,000 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------------------|-------------------------------|--|---------------------|----------------------|
| FUND: 6100 | | | | |
| ORG: 7103 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 74910 | Dues & Subscription | Certification renewals, AWWA renewal, and NCWOA renewals | 2,200 | 2,200 |
| 74920 | Claims & Adjustments | Based on previous budget, to be provided by HR | 2,000 | 2,000 |
| 74990 | Miscellaneous | Collection system permit and herbicide license includes 25% increase as per State | 2,000 | 2,000 |
| Total Operating Expenses | | | 889,329 | 889,329 |
| 75400 | Capital Outlay - Vehicles | Replace Service Truck #317 with 2024 F-350 Crew Cab 4x4 and #392 with 2024 F-350 Crew Cab 4x4 (\$82,500 each truck includes 20% increase for 2024 model) | 165,000 | 165,000 |
| 75500 | Capital Outlay - Equipment | Replace #3008 Rotary Cutter with Hardee IR5016 Cutter with chain guards (\$26,691.00 + tax), Replace Backhoe #335 with New Caterpillar Mini Excavator with attachments includes 10% increase for 2024 models (\$140,000) | 170,000 | 170,000 |
| 75960 | Capital Outlay - Distribution | Replacement of Galvanized and Lead Joint Water Mains | 25,000 | 25,000 |
| 75990 | Capital Outlay - Other | Fittings and pipe for wastewater bypass pumps (\$21,410.49), Forest St. Lift Station bar rake removal, repair, install and parts (\$94,089.51), includes estimated freight, PSC lift station upgrades (\$175,000) | 290,501 | 290,501 |
| Total Capital Outlay | | | 650,501 | 650,501 |
| Total Budget | | | 3,034,841 | 3,086,741 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-24 | |
|------------------------------------|-------------|---------------------|----------------------|
| FUND: | 6100 | | |
| ORG: | 7103 | | |
| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| | | | |
|--------------------|---|------------------|------------------|
| 72300 | Safety & Uniform Supplies | | |
| | Hard hats, gloves, safety glasses, hearing protection, etc. | \$ 12,369 | \$ 12,369 |
| | Steel toed boots (\$125 x 21 employees) | 2,625 | 2,625 |
| | Class 3 Work Zone Apparel (\$171.71 x 21 employees) | 3,606 | 3,606 |
| Total 72300 | Safety & Uniform Supplies | \$ 18,600 | \$ 18,600 |

| | | | |
|--------------------|--|-------------------|-------------------|
| 72460 | Distribution & Supplies | | |
| | Distribution system repair and maintenance | \$ 100,000 | \$ 100,000 |
| | Collection system repair and maintenance | 120,000 | 120,000 |
| Total 72460 | Distribution & Supplies | \$ 220,000 | \$ 220,000 |

| | | | |
|--------------------|--|------------------|------------------|
| 72990 | Miscellaneous Supplies | | |
| | Marking paint for utility locates, water coolers, batteries, cups, hand towels, etc. | \$ 6,000 | \$ 6,000 |
| | Replacement of 3 Surface Pros for Water Ops staff | 5,400 | 5,400 |
| | workstation with monitor/ large compatible tv @ J. Hodges Desk | 3,500 | 3,500 |
| Total 72990 | Miscellaneous Supplies | \$ 14,900 | \$ 14,900 |

| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |
|---------|-------------|----------|----------------------|
|---------|-------------|----------|----------------------|

| | | | |
|--------------------|--|-------------------|-------------------|
| 73520 | Equipment Repair/Maintenance | | |
| | Equipment repair for lift stations | \$ 87,500 | \$ 87,500 |
| | Repairs of equipment no longer repaired by Fleet Maintenance | 5,000 | 5,000 |
| | Extended warranty for SCADA system | 7,500 | 7,500 |
| | | | |
| | | | |
| Total 73520 | Equipment Repair/Maintenance | \$ 100,000 | \$ 100,000 |

| | | | |
|--------------------|---|------------------|------------------|
| 74400 | Service & Maintenance Contracts | | |
| | Pest control | \$ 500 | \$ 500 |
| | Annual Generator service | 16,000 | 16,000 |
| | NC 811 | 1,600 | 1,600 |
| | USDA Beaver Control | 4,000 | 4,000 |
| | 2 Portable toilets (Peachtree & 1900 Market Street (\$161/mo. X 12/mo.) | 2,000 | 2,000 |
| | Forrest Street lift station HVAC maintenance | 1,100 | 1,100 |
| | Quarterly PM on 5 bypass pumps (Xylem) | 13,400 | 13,400 |
| Total 74400 | Service & Maintenance Contracts | \$ 38,600 | \$ 38,600 |

| CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000 | | | | | | | | | | | | FISCAL YEAR 2023-24 | | | |
|--|-------------------------------------|---------|--------------|-----------|------------------|----------|----------|--|-------------------------|------------------------------------|----------|---------------------|------------------------------------|------------------------|-------------------|
| FUND: | | 6100 | | | | | | | | | | | | | |
| ORG: | | 7103 | | | | | | | | | | | | | |
| 75400 CAPITAL OUTLAY - MOTOR VEHICLES | | | Estim | Purchase | Maintenance Cost | | | | | | | | | | |
| Vehicle # | Retiring Vehicle Year/ Make Model | Mileage | Auction Proc | Cost | FY 20-21 | FY 21-22 | FY 22-23 | Replacement Vehicle Year/Make Model | Dealer Replacement Cost | GVW 26,000 LBS OR GREATER (YES/NO) | ROAD TAX | TAGS (\$6.00) | APPLICABLE UPFIT COST OTHER VENDOR | TOTAL REPLACEMENT COST | Manager Submitted |
| 317 | 2015 Ford F350 Crew Cab | 97,849 | 12,000.00 | 30,444.00 | 2,233.36 | 3,031.95 | 2,238.66 | 2024 Ford F350 Crew Cab 4x4 | 82,500.00 | no | 2,475.00 | 6.00 | | 82,500.00 | 82,500.00 |
| 392 | 2013 Ford F350 Crew Cab | 106,373 | 12,000.00 | 28,012.00 | 3,045.82 | 2,679.90 | 230.46 | 2024 Ford F350 Crew Cab 4x4 | 82,500.00 | no | 2,475.00 | 6.00 | | 82,500.00 | 82,500.00 |
| Total | | | 24,000.00 | 58,456.00 | 5,279.18 | 5,711.85 | 2,469.12 | | | | | | | 165,000.00 | 165,000.00 |
| | | | | | | | | | | | | | | | |
| 75500 CAPITAL OUTLAY - OTHER EQUIPMENT | | | Estim | Purchase | Maintenance Cost | | | | | | | | | | |
| Equipment # | Retiring Equipment Year/ Make Model | Hours | Auction Proc | Cost | FY 20-21 | FY 21-22 | FY 22-23 | Replacement Equipment | | | | | | Replacement Cost | Manager Submitted |
| 3008 | 2015 Woods Rotary Cutter | n/a | 5,000 | 11,576.00 | 173.11 | 492.72 | 346.92 | Hardee Ir50160 Long Reach Cutter w/chain guards | | | | | | 29,000.00 | 29,000.00 |
| 335 | 2011 580SN Case Backhoe | 3,500 | 10,000 | 75,721.31 | 1,316.09 | 1,374.69 | 2,657.34 | Caterpillar 306 Mini Excavator with attachments | | | | | | 141,000.00 | 141,000.00 |
| Total | | | 15,000.00 | 87,297.31 | 1,489.20 | 1,867.41 | 3,004.26 | | | | | | | 170,000.00 | 170,000.00 |
| | | | | | | | | | | | | | | | |
| 75960 Capital Outlay - Distribution | | | Estim | Purchase | Maintenance Cost | | | | | | | | | | |
| Equipment # | Retiring Equipment Year/ Make Model | Hours | Auction Proc | Cost | FY 20-21 | FY 21-22 | FY 22-23 | Replacement Equipment | | | | | | Replacement Cost | Manager Submitted |
| | | | | | | | | Replacement of Galvanized and Lead Joint Water Mains | | | | | | 25,000.00 | 25,000.00 |
| Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | 25,000.00 | 25,000.00 |
| | | | | | | | | | | | | | | | |
| 75990 Capital Outlay - Other | | | Estim | Purchase | Maintenance Cost | | | | | | | | | | |
| Equipment # | Retiring Equipment Year/ Make Model | Hours | Auction Proc | Cost | FY 20-21 | FY 21-22 | FY 22-23 | Replacement Equipment | | | | | | Replacement Cost | Manager Submitted |
| | | | | | | | | Fittings and pipe for wastewater bypass pumps (\$21,410.49) | | | | | | 21,411.00 | 21,411.00 |
| | | | | | | | | Forest St. Lift Station bar rake removal, repair, install and parts (\$94,089.51) includes estimated freight | | | | | | 94,090.00 | 94,090.00 |
| | | | | | | | | PSC lift station upgrades (\$175,000) | | | | | | 175,000.00 | 175,000.00 |
| Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | 290,501.00 | 290,501.00 |

FUND: Operations - Water 6100
ORG: Water Purchased WASA 7107
PROGRAM: Operations - Water 710

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|----------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 72705 | Purchased Water Cost | 4,483,200 | 4,483,200 | 4,483,200 | 4,483,200 | 4,483,200 | 0.00% | 4,483,200 |
| Total Budget | | 4,483,200 | 4,483,200 | 4,483,200 | 4,483,200 | 4,483,200 | 0.00% | 4,483,200 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|----------------------|--|---------------------|-------------------|
| FUND: 6100 | | | | |
| ORG: 7107 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 72705 | Purchased Water Cost | Minimum purchased water requirement from NRWASA (93,400,000/mo x \$4.00/kgal). | 4,483,200 | 4,483,200 |
| Total Budget | | | 4,483,200 | 4,483,200 |

FUND: Operations Water 6100
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 88515 Transfers to Capital Projects | 413,299 | - | - | - | 0 | ~ | 0 |
| 88525 Transfer to Special Projects | - | - | 328,319 | - | 0 | -100.00% | 0 |
| 88545 Transfer to Capital Reserve | 250,000 | 400,000 | 249,322 | 249,322 | 500,000 | 100.54% | 500,000 |
| 88590 Transfer to Electric Fund | - | - | - | 328,319 | 328,319 | | 328,319 |
| 88594 Transfers to Fund Balance | - | - | 101,034 | 1,246,940 | 465,924 | 361.16% | 343,321 |
| 88700 Interdepart Chrg - Usage - General | 521,908 | 533,585 | 559,146 | 559,146 | 559,146 | 0.00% | 627,549 |
| 88701 Shared Services Cost-Public Services Fund (6900) | 466,841 | 469,241 | 471,409 | 471,409 | 471,409 | 0.00% | 499,607 |
| 88702 Shared Services Cost-Facilities & Property Management Fund (7200) | 50,753 | 45,868 | 63,145 | 63,145 | 63,145 | 0.00% | 54,056 |
| 88703 Shared Services Cost-Employee Health & Insurance Fund (7100) | 148,710 | 147,889 | 145,573 | 145,573 | 145,573 | 0.00% | 161,235 |
| 88705 Shared Services Cost-Fleet Maintenance Fund (7140) | 108,375 | 108,514 | 110,098 | 110,098 | 110,098 | 0.00% | 96,013 |
| 88706 Shared Services Cost-Health Insurance Fund (7120) | 11,377 | 11,392 | - | - | 0 | ~ | 0 |
| Total Budget | 1,971,263 | 1,716,489 | 2,028,046 | 3,173,952 | 2,643,614 | 30.35% | 2,610,100 |

FUND: Operations Water 6100
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

| OBJECT OF EXPENDITURE | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--|--------------------|--------------------|-----------------------------------|----------------------------------|--------------------------|--|----------------------------------|
| 53209 Telecom License (Franchise Fees) | 159,500 | 191,036 | 118,400 | 223,500 | 157,300 | 32.85% | 157,300 |
| 53701 Water Sales | 8,566,336 | 8,820,439 | 8,750,000 | 9,248,054 | 9,200,000 | 5.14% | 9,200,000 |
| 53703 Service Charge - Late Penalty | - | (3) | 20,000 | 8,000 | 20,000 | 0.00% | 20,000 |
| 53704 Service Charge - Reconnect Fee | 12,419 | 14,963 | 11,000 | 7,925 | 11,000 | 0.00% | 11,000 |
| 53705 New Service Connect Fees | 18,169 | 17,467 | 18,000 | 16,044 | 18,000 | 0.00% | 18,000 |
| 53710 Water Tap Fees | 34,406 | 41,959 | 32,000 | 34,733 | 34,000 | 6.25% | 34,000 |
| 53831 Investment Earnings | 7,138 | 12,006 | 10,000 | 24,437 | 24,000 | 140.00% | 24,000 |
| 53836 Sale of Surplus Property | 8,812 | - | 5,000 | 4,124 | 5,000 | 0.00% | 5,000 |
| 53840 Miscellaneous | 14,224 | 10,870 | 5,000 | 26,707 | 10,000 | 100.00% | 10,000 |
| 53859 Legal Settlement Proceeds | 190,000 | - | - | - | 0 | ~ | 0 |
| 53910 Debt Issued | - | - | - | - | 335,000 | ~ | 335,000 |
| 53987 Transfer From Water Resources Cap Reserve Fund | 371,200 | - | - | - | 0 | ~ | 0 |
| 53991 Fund Balance Appropriated | - | - | 119,106 | - | 0 | -100.00% | 0 |
| 58704 Shared Services Reimb-Water Fund | 1,468,749 | 1,449,883 | 1,415,532 | 1,415,532 | 1,813,330 | 28.10% | 1,842,395 |
| Total Budget | 10,850,951 | 10,558,620 | 10,504,038 | 11,009,055 | 11,627,630 | 10.70% | 11,656,695 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|---|--|---------------------|-------------------|
| FUND: 6100 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 8000 | | | | |
| 88515 | Transfers to Capital Projects | | | |
| 88545 | Transfer to Capital Reserve | Funds for future capital projects | 500,000 | 500,000 |
| 88590 | Transfer to Electric Fund | Payment 2 of 10 for Water share of smartgrid project (E9128) | 328,319 | 328,319 |
| 88594 | Transfers to Fund Balance | | 465,924 | 343,321 |
| 88700 | Interdepart Chrg - Usage - General | Based on previous year. | 559,146 | 627,549 |
| 88701 | Shared Services Cost-Public Services Fund (6900) | Based on previous year. | 471,409 | 499,607 |
| 88702 | Shared Services Cost-Facilities & Property Management Fund (7200) | Based on previous year. | 63,145 | 54,056 |
| 88703 | Shared Services Cost-Employee Health & Insurance Fund (7100) | Based on previous year. | 145,573 | 161,235 |
| 88705 | Shared Services Cost-Fleet Maintenance Fund (7140) | Based on previous year. | 110,098 | 96,013 |
| 88706 | Shared Services Cost-Health Insurance Fund (7120) | | | |
| Total Budget | | | 2,643,614 | 2,610,100 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|----------------------------------|--|---------------------|-------------------|
| FUND: | 6100 | | | |
| ORG: | 9999 | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 53209 | Telecom License (Franchise Fees) | Revenue from cellular antennae leases on water tank: 2 lessees on Tank 1 could terminate, but only one confirmed at this point | 157,300 | 157,300 |
| 53701 | Water Sales | Estimated 6/30/23=\$9,248,000. No significant usage changes expected. | 9,200,000 | 9,200,000 |
| 53703 | Service Charge - Late Penalty | Penalties for late bill payments. Charging of penalties to resume by 7/1/22). | 20,000 | 20,000 |
| 53704 | Service Charge - Reconnect Fee | Charges for reconnections related to non-payment | 11,000 | 11,000 |
| 53705 | New Service Connect Fees | Charges for establishing new service connections | 18,000 | 18,000 |
| 53710 | Water Tap Fees | Fees for construction of new services | 34,000 | 34,000 |
| 53831 | Investment Earnings | Earnings on Water Fund Balance | 24,000 | 24,000 |
| 53836 | Sale of Surplus Property | Sale of surplus equipment and scrap materials | 5,000 | 5,000 |
| 53840 | Miscellaneous | Miscellaneous billings for damages by others and other revenues | 10,000 | 10,000 |
| 53910 | Debt Issued | Loan for vehicles/equipment requested in 7103 ORG, accounts 75400 & 75500. | 335,000 | 335,000 |
| 53991 | Fund Balance Appropriated | | | |
| 58704 | Shared Services Reimb-Water Fund | Reimbursement from Sewer Fund for sewer work by Water Operations staff (7103 ORG); 56% of all salary and operating accounts EXCEPT 100% of lines 75990; zero % of line 75960 | 1,813,330 | 1,842,395 |
| Total Budget | | | 11,627,630 | 11,656,695 |

FUND: Operations Water 6100
ORG: Debt Service 9100
PROGRAM: Debt Service 910

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|--------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 73911 | Loan Closing Costs | 294 | 280 | 280 | - | 0 | -100.00% | 0 |
| 77100 | Bond Principal | 177,520 | 56,560 | 57,540 | 57,540 | 27,020 | -53.04% | 27,020 |
| 77101 | Loans - Principal | - | - | 32,498 | 32,498 | 73,298 | 125.55% | 73,298 |
| 77110 | Installment Contracts | 83,251 | 32,497 | - | - | 0 | ~ | 0 |
| 77200 | Bond Interest | 4,800 | 2,222 | 1,229 | 1,229 | 236 | -80.76% | 236 |
| 77201 | Loan Interest | - | - | - | - | 700 | ~ | 700 |
| 77210 | Installment Contracts Interest | 1,222 | - | - | - | 0 | ~ | 0 |
| | Total Budget | 267,086 | 91,559 | 91,547 | 91,267 | 101,254 | 10.59% | 101,254 |

JUSTIFICATION SHEET
FUND: Operations Water 6100
ORG: Debt Service 9100

| | | | DEPT REQ | MANAGER SUBMITTED |
|---------------------|---------------------------|---|----------------|----------------------|
| 73911 | Loan Closing Costs | | | |
| 77100 | Bond Principal | PROVIDED BY FINANCE | 27,020 | 27,020 |
| 77101 | Loans - Principal | PROVIDED BY FINANCE, plus NCGTP Water Line (W9121); begin 11/2023 @ \$17,800 | 73,298 | 73,298 |
| 77200 | Bond Interest | PROVIDED BY FINANCE | 236 | 236 |
| 77201 | Loan Interest | Not on Debt Schedule - estimate for NCGTP Water Line (W9121); begin 11/2023 @ \$700 | 700 | 700 |
| 77301 | Costs of Issuance of Debt | | | |
| Total Budget | | | 101,254 | 101,254 |

FUND: Water Capital Reserve 6120
ORG: Non Departmental 9999
PROGRAM: 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---|------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 53831 | Investment Earnings | 1,696 | 2,932 | 2,500 | 5,500 | 5,500 | 120.00% | 5,500 |
| 53975 | Transfer from Capital Project Fund | | 280,000 | | 0 | | | |
| 53983 | Transfer from Water Fund | 250,000 | 400,000 | 249,322 | 249,322 | 500,000 | 100.54% | 500,000 |
| 53991 | Fund Balance Appropriated | | | | 0 | 0 | ~ | 0 |
| TOTAL WATER CAPITAL RESERVE FUND | | 251,696 | 682,932 | 251,822 | 254,822 | 505,500 | 100.74% | 505,500 |

FUND: Water Capital Reserve 6120
ORG: Transfers to Other Funds 8000
PROGRAM: 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| FY23-24 DEPT REQUEST | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | ESTIMATED YEAR END JUN 30 | FY 23-24 Dept Request | FY22 Adopted V. FY23 Adopted % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---|-----------------------------------|--------------------|--------------------|-----------------------------------|---------------------------------|-----------------------------|--|----------------------------------|
| 88515 | Transfers to Capital Projects | | 311,531 | 0 | | | ~ | |
| 88570 | Transfers to Water Resources Fund | 371,200 | | 0 | | | ~ | 0 |
| 88594 | Transfers to Fund Balance | 0 | | 251,822 | 254,822 | 505,500 | 100.74% | 505,500 |
| TOTAL WATER CAPITAL RESERVE FUND | | 371,200 | 311,531 | 251,822 | 254,822 | 505,500 | 100.74% | 505,500 |

| REVENUE JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|-----------------------------|--------------------------|-----------------------------------|---------------------|-------------------|
| FUND: 6120 | | | | |
| ORG: 9999 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 53831 | Investment Earnings | Based on previous year | 5,500 | 5,500 |
| 53983 | Transfer from Water Fund | Funds for future capital projects | 500,000 | 500,000 |
| Total Budget | | | 505,500 | 505,500 |

| TRANSFERS JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|-------------------------------|---------------------------|--|---------------------|-------------------|
| FUND: 6120 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 8000 | | | | |
| 88594 | Transfers to Fund Balance | | 505,500 | 505,500 |
| | Total Budget | | 505,500 | 505,500 |

MISSION: *To deliver professional, responsive, efficient, and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance, and protect the prosperity and quality of life in Kinston and its service area.*

DESCRIPTION OF SERVICES: The Johnnie Mosley Regional Water Reclamation Facility is a fully automated 11.85 MGD treatment facility that staffs 15 highly qualified personnel to oversee its operation. These individuals fall under federal, state, and local regulations and scrutiny. The plant provides treatment for the City's domestic and industrial wastewater, manages our laboratory, biosolids processing and spray irrigation systems, oversees our Fats Oils & Grease program, Industrial Pre-Treatment Program and stormwater BMP inspections. The Water Operations Section (in the Water Fund) maintains over 220 miles of pipe and 23 pump stations.

HIGHLIGHTS FROM FY 2022-23:

1. Completing Wastewater AIA Grant, including WWTP assessment, and revised Capital Improvement Plan.
2. Continue work to improve operation and efficiency in sludge management.
3. Completing Briery Run Phase V Sewer Rehabilitation project and beginning construction of the Lawrence Heights Sewer Improvements.

GOALS FOR FY 2023-24:

1. Use new Capital Improvement Plan to seek grants and funding for future capital projects. Top projects will include Herritage Street Sewer Replacement, Vernon Avenue Sewer Improvements and Oliver Glass Lift Station/Forcemain Improvements.
2. Harvest mature trees in spray irrigation fields and replant alternate vegetation.
3. Review connection fees and wastewater surcharges.
4. Prepare standard specifications and details for posting on website to assist developers.

FUND: Operations - Sewer **6200**
ORG: Wastewater Treatment **7154**
PROGRAM: Water Sewer **710**

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------|----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 61210 | Salaries - Regular | 501,512 | 547,493 | 675,500 | 615,378 | 677,886 | 0.35% | 694,748 |
| 61220 | Salaries - Overtime | 34,262 | 41,660 | 36,000 | 46,499 | 41,000 | 13.89% | 42,025 |
| 61230 | Salaries - Vacation Payout/Other | 2,400 | 4,457 | 2,000 | - | 2,000 | 0.00% | 2,050 |
| 61240 | Salaries - Standby | - | - | 200 | 200 | 200 | 0.00% | 205 |
| 61260 | Salaries-Temp/Part-time | 70,891 | 39,020 | 38,500 | 38,214 | 25,300 | -34.29% | 25,300 |
| 61270 | Salaries - Longevity | 6,937 | 6,707 | 9,233 | 8,576 | 9,249 | 0.18% | 9,480 |
| Total Personal Services | | 616,002 | 639,337 | 761,433 | 708,866 | 755,635 | -0.76% | 773,809 |
| 61810 | Social Security Contribution | 46,076 | 47,914 | 58,300 | 53,704 | 57,900 | -0.69% | 59,200 |
| 61820 | Retirement Contribution | 55,878 | 69,063 | 88,000 | 80,259 | 88,900 | 1.02% | 96,700 |
| 61825 | Supplemental RET. (401K) | 8,035 | 8,869 | 10,800 | 9,931 | 11,000 | 1.85% | 11,100 |
| 61830 | Group Insurance Contribution | 103,540 | 105,720 | 127,440 | 110,056 | 124,200 | -2.54% | 132,300 |
| 61832 | Group Term Insurance | 2,042 | 2,152 | 3,500 | 1,977 | 3,500 | 0.00% | 3,600 |
| 61853 | Workers Compensation Premiums | 4,500 | 4,500 | 5,885 | 6,805 | 5,885 | 0.00% | 5,900 |
| 61871 | Wellness Benefit | 3,540 | 5,000 | 7,200 | 4,465 | 7,200 | 0.00% | 7,200 |
| Total Fringe Benefits | | 223,611 | 243,219 | 301,125 | 267,197 | 298,585 | -0.84% | 316,000 |
| 72200 | Small Tools & Hand Supplies | 490 | 20 | 1,200 | 800 | 1,200 | 0.00% | 1,200 |
| 72300 | Safety & Uniform Supplies | 3,533 | 1,201 | 3,200 | 2,909 | 4,500 | 40.63% | 4,500 |
| 72330 | Chemicals & Supplies | 95,514 | 118,173 | 173,500 | 129,679 | 153,500 | -11.53% | 153,500 |
| 72400 | Maintenance & Repair Supplies | 45,637 | 53,555 | 93,769 | 71,674 | 70,900 | -24.39% | 70,900 |
| 72630 | Laboratory Supplies | 30,298 | 29,265 | 63,200 | 54,431 | 63,200 | 0.00% | 63,200 |
| 72990 | Miscellaneous Supplies | - | 2,100 | 3,000 | 1,009 | 3,000 | 0.00% | 3,000 |
| 73110 | Meeting & Travel | 3,259 | 1,009 | 6,200 | 3,713 | 5,900 | -4.84% | 5,900 |
| 73220 | Cellular Telephone Service | 1,886 | 2,775 | 2,700 | 2,256 | 0 | -100.00% | 0 |
| 73300 | Electric Expense/City | 226,252 | 227,774 | 226,000 | 221,529 | 226,000 | 0.00% | 226,000 |
| 73320 | Fuel Oil Expense | 10,790 | 8,981 | 25,000 | 16,174 | 25,000 | 0.00% | 25,000 |
| 73330 | Natural Gas | 14,027 | 15,038 | 60,000 | 6,235 | 60,000 | 0.00% | 60,000 |

FUND: Operations - Sewer **6200**
ORG: Wastewater Treatment **7154**
PROGRAM: Water Sewer **710**

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 73340 | Water & Sewer Expense | 646 | 736 | 3,000 | 1,326 | 3,000 | 0.00% | 3,000 |
| 73350 | Refuse Expense | 3,044 | 3,044 | 3,100 | 3,044 | 3,100 | 0.00% | 3,100 |
| 73370 | Stormwater Expenses | 1,026 | 1,026 | 1,100 | 1,026 | 1,100 | 0.00% | 1,100 |
| 73410 | Printing | 443 | 1,000 | 1,000 | 966 | 1,000 | 0.00% | 1,000 |
| 73520 | Equipment Repair/Maintenance | 144,476 | 178,444 | 210,200 | 198,121 | 198,600 | -5.52% | 198,600 |
| 73620 | Laboratory Repair/Maintenance | 1,635 | 699 | 2,500 | 1,454 | 2,500 | 0.00% | 2,500 |
| 73950 | Training & Employee Development | 2,901 | 1,424 | 4,400 | 2,800 | 4,100 | -6.82% | 4,100 |
| 74140 | Rent of Uniforms | 2,611 | 2,444 | 2,500 | 2,484 | 2,700 | 8.00% | 2,700 |
| 74390 | Rent of Other Equipment | | - | 1,100 | 1,100 | 1,100 | 0.00% | 1,100 |
| 74400 | Service & Maintenance Contracts | 243,122 | 397,542 | 281,800 | 317,516 | 360,500 | 27.93% | 360,500 |
| 74500 | Insurance | 77,100 | 77,100 | 82,497 | 82,497 | 82,497 | 0.00% | 82,497 |
| 74520 | Vehicle Insurance | 3,000 | 3,000 | 3,210 | 3,210 | 3,210 | 0.00% | 3,210 |
| 74810 | Fleet Maintenance Charges | 14,236 | 11,444 | 14,000 | 14,924 | 14,000 | 0.00% | 14,000 |
| 74820 | Fleet Fuel Charges | 5,498 | 9,245 | 11,200 | 9,153 | 11,800 | 5.36% | 11,800 |
| 74910 | Dues & Subscription | 12,174 | 13,242 | 13,900 | 13,813 | 12,400 | -10.79% | 12,400 |
| 74990 | Miscellaneous | 9,120 | 9,473 | 13,100 | 12,750 | 18,400 | 40.46% | 18,400 |
| Total Operating Expenses | | 952,718 | 1,169,754 | 1,306,376 | 1,176,592 | 1,333,207 | 2.05% | 1,333,207 |
| 75200 | Capital Outlay - Data Processing | 3,276 | - | - | - | 0 | ~ | 0 |
| 75400 | Capital Outlay - Vehicles | 20 | - | - | - | 10,000 | ~ | 10,000 |
| 75500 | Capital Outlay - Equipment | - | 188,582 | 305,260 | 288,524 | 153,400 | -49.75% | 153,400 |
| 75956 | Capital Outlay - Sewer Lines | - | 40,369 | - | - | 0 | ~ | 0 |
| 75990 | Capital Outlay - Other | 213,887 | 211,839 | 103,479 | 116,005 | 50,760 | -50.95% | 50,760 |
| 79301 | Economic Development Reimbursement | 8,550 | - | - | - | 0 | ~ | 0 |
| Total Capital Outlay | | 225,733 | 440,791 | 408,739 | 404,529 | 214,160 | -47.60% | 214,160 |
| Total Budget | | 2,018,064 | 2,493,101 | 2,777,673 | 2,557,184 | 2,601,587 | -6.34% | 2,637,176 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|--------------------------------|----------------------------------|---|---------------------|-------------------|
| FUND: 6200 | | | | |
| ORG: 7154 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 61210 | Salaries - Regular | Salaries for full time employees as per Salary Sheet, plus HTH. | 677,886 | 694,748 |
| 61220 | Salaries - Overtime | Emergency services for nights, weekends, and holidays for repairs (based on historical needs) | 41,000 | 42,025 |
| 61230 | Salaries - Vacation Payout/Other | Payouts due to resignations/terminations (based on historical needs) | 2,000 | 2,050 |
| 61240 | Salaries - Standby | Compensation for on-call personnel on an as-needed basis for emergencies, weekends and holidays | 200 | 205 |
| 61260 | Salaries-Temp/Part-time | Salaries for one part-time retiree to assist with plant operations, capital improvements and emergencies | 25,300 | 25,300 |
| 61270 | Salaries - Longevity | Compensation in recognition of tenure (see Salary Sheet) | 9,249 | 9,480 |
| Total Personal Services | | | 755,635 | 773,809 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 57,900 | 59,200 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 88,900 | 96,700 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 11,000 | 11,100 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 124,200 | 132,300 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 3,500 | 3,600 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate | 5,885 | 5,900 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate | 7,200 | 7,200 |
| Total Fringe Benefits | | | 298,585 | 316,000 |
| 72200 | Small Tools & Hand Supplies | Hand tools needed for various maintenance and repair duties. | 1,200 | 1,200 |
| 72300 | Safety & Uniform Supplies | See Justification Schedule | 4,500 | 4,500 |

| | | | DEPT REQ | MANAGER SUBMITTED |
|---------------------------------|---------------------------------|---|------------------|----------------------|
| 72330 | Chemicals & Supplies | See Justification Schedule | 153,500 | 153,500 |
| 72400 | Maintenance & Repair Supplies | See Justification Schedule | 70,900 | 70,900 |
| 72630 | Laboratory Supplies | Equipment and supplies for wastewater, water analysis and pretreatment monitoring. | 63,200 | 63,200 |
| 72990 | Miscellaneous Supplies | Misc. supplies from warehouse. | 3,000 | 3,000 |
| 73110 | Meeting & Travel | See Justification Schedule | 5,900 | 5,900 |
| 73300 | Electric Expense/City | Power bill for treatment plant. | 226,000 | 226,000 |
| 73320 | Fuel Oil Expense | Fuel for generators for emergency operations. | 25,000 | 25,000 |
| 73330 | Natural Gas | Permanent natural gas service for biosolids dryer | 60,000 | 60,000 |
| 73340 | Water & Sewer Expense | Water service for treatment plant. | 3,000 | 3,000 |
| 73350 | Refuse Expense | Pick up containers at plant. | 3,100 | 3,100 |
| 73370 | Stormwater Expenses | Stormwater utility fee for KRWRF (\$85.50/month x 12 months). | 1,100 | 1,100 |
| 73410 | Printing | See Justification Schedule | 1,000 | 1,000 |
| 73520 | Equipment Repair/Maintenance | See Justification Schedule | 198,600 | 198,600 |
| 73620 | Laboratory Repair/Maintenance | Maintenance on wastewater analysis equipment. | 2,500 | 2,500 |
| 73950 | Training & Employee Development | See Justification Schedule | 4,100 | 4,100 |
| 74140 | Rent of Uniforms | See Justification Schedule | 2,700 | 2,700 |
| 74390 | Rent of Other Equipment | Man lift for maintaining dewatering facility = \$265 x 4 times/year. | 1,100 | 1,100 |
| 74400 | Service & Maintenance Contracts | See Justification Schedule | 360,500 | 360,500 |
| 74500 | Insurance | BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR | 82,497 | 82,497 |
| 74520 | Vehicle Insurance | BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR | 3,210 | 3,210 |
| 74810 | Fleet Maintenance Charges | Vehicle and equipment maintenance. | 14,000 | 14,000 |
| 74820 | Fleet Fuel Charges | Fuel for mobile equipment (4736 gallons @ \$2.48/gal) | 11,800 | 11,800 |
| 74910 | Dues & Subscription | See Justification Schedule | 12,400 | 12,400 |
| 74990 | Miscellaneous | See Justification Schedule | 18,400 | 18,400 |
| Total Operating Expenses | | | 1,333,207 | 1,333,207 |
| 75400 | Capital Outlay - Vehicles | Replace Vehicle # 345 a 1997 Chevy Dump Truck with Vehicle #504 transfer from (1100-4252 Street Division) 2008 Sterling LT7500 Dump Truck | 10,000 | 10,000 |

| | | | DEPT REQ | MANAGER SUBMITTED |
|-----------------------------|----------------------------|--|------------------|----------------------|
| 75500 | Capital Outlay - Equipment | Replace equipment #355 a 2014 Kubota with a Kubota RTV520-H with top & windshield and Purchase a used 2019 Caterpillar 938M Front End Wheel Loader for sludge pads & to load semi's with sludge for disposal | 153,400 | 153,400 |
| 75990 | Capital Outlay - Other | Sludge pump for Belt Presses (\$50,760) | 50,760 | 50,760 |
| Total Capital Outlay | | | 214,160 | 214,160 |
| Total Budget | | | 2,601,587 | 2,637,176 |

JUSTIFICATION SUPPORTING SCHEDULES**FISCAL YEAR 2023-24****FUND: 6200****ORG: 7154**

| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |
|---------|-------------|----------|----------------------|
|---------|-------------|----------|----------------------|

| 72300 | Safety & Uniform Supplies | Cost | |
|--------------------|--|-----------------|-----------------|
| | Misc. safety wear,i.e., safety glasses, ear plugs, hard hats, etc. | \$ 1,000 | \$ 1,000 |
| | Steel toe shoes (\$125 x 15) | \$ 1,875 | \$ 1,875 |
| | AED | \$ 1,625 | \$ 1,625 |
| Total 72300 | Safety & Uniform Supplies | \$ 4,500 | \$ 4,500 |

| 72330 | Chemicals & Supplies | Cost | |
|--------------------|--|-------------------|-------------------|
| | Water Treatment Chemicals: Alum (\$462.00/ton @ 72 tons/year) | \$ 33,275 | \$ 33,275 |
| | Dewatering polymer (45,800 pounds/year @ \$1.91/pound) | \$ 87,480 | \$ 87,480 |
| | Dry polymer for plant operations (2,500 pounds @ \$3.03/pound) | \$ 7,575 | \$ 7,575 |
| | Sodium Hypochlorite (\$2.26/gallon x 4,500 gallons) | \$ 10,170 | \$ 10,170 |
| | Calcium Oxide (half bulk tanker load/silo) | \$ 15,000 | \$ 15,000 |
| Total 72330 | Chemicals & Supplies | \$ 153,500 | \$ 153,500 |

| 72400 | Maintenance & Repair Supplies | Cost | |
|--------------------|--|------------------|------------------|
| | All in-house equipment and plant maintenance and repairs | \$ 30,250 | \$ 30,250 |
| | UV light replacements | \$ 25,650 | \$ 25,650 |
| | Painting of plant equipment and piping | \$ 1,000 | \$ 1,000 |
| | minor belt press repairs and parts | \$ 12,000 | \$ 12,000 |
| | Spray field repairs | \$ 2,000 | \$ 2,000 |
| Total 72400 | Maintenance & Repair Supplies | \$ 70,900 | \$ 70,900 |

| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |
|---------|-------------|----------|----------------------|
|---------|-------------|----------|----------------------|

| | | | |
|--------------------|---|-----------------|-----------------|
| 73110 | Meeting & Travel | Cost | |
| | Annual AWWA-WEF & Pretreatment meetings for Supt. and EC Supv | \$ 3,000 | \$ 3,000 |
| | Quarterly Meetings | \$ 900 | \$ 900 |
| | Certification trips for career development | \$ 2,000 | \$ 2,000 |
| Total 73110 | Meeting & Travel | \$ 5,900 | \$ 5,900 |

| | | | |
|--------------------|--------------------------------|-----------------|-----------------|
| 73410 | Printing | Cost | |
| | Annual performance report | \$ 75 | \$ 75 |
| | Miscellaneous brochures | \$ 325 | \$ 325 |
| | FOG program education material | \$ 600 | \$ 600 |
| Total 73410 | Printing | \$ 1,000 | \$ 1,000 |

| | | | |
|--------------------|--|-------------------|-------------------|
| 73520 | Equipment Repair/Maintenance | Cost | |
| | Contract maintenance & repair by Pearson Pump, etc. | \$ 80,000 | \$ 80,000 |
| | Commercial A/C electrical maintenance & repair | \$ 44,000 | \$ 44,000 |
| | Maintenance & repair of multiple A/C units critical to plant SCADA | \$ 20,000 | \$ 20,000 |
| | Multiple actuators and valve replacements throughout plant | \$ 39,600 | \$ 39,600 |
| | Maintenance & repair of generators | \$ 15,000 | \$ 15,000 |
| Total 73520 | Equipment Repair/Maintenance | \$ 198,600 | \$ 198,600 |

| | | | |
|--------------------|---|-----------------|-----------------|
| 73950 | Training & Employee Development | Cost | |
| | Confined Space Training | \$ 300 | \$ 300 |
| | Continuing education for state certifications | \$ 800 | \$ 800 |
| | Schools and training for operators | \$ 3,000 | \$ 3,000 |
| Total 73950 | Training & Employee Development | \$ 4,100 | \$ 4,100 |

| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |
|---------|-------------|----------|----------------------|
|---------|-------------|----------|----------------------|

| 74140 | Rent of Uniforms | Cost | |
|--------------------|--|-----------------|-----------------|
| | Uniforms 4.26/wk x 10 employees x 52/wk + \$3.00 surcharge x 52/wk | \$ 2,400 | \$ 2,400 |
| | Lab Coats \$2.00/wk x 2 employees x 52/wk | 230 | 230 |
| | Coveralls 2 x \$.66/wk x 52/wk | 70 | 70 |
| Total 74140 | Rent of Uniforms | \$ 2,700 | \$ 2,700 |

| 74400 | Service & Maintenance Contracts | Cost | |
|--------------------|---|-------------------|-------------------|
| | Environment 1- Lab Services | \$ 44,730 | \$ 44,730 |
| | McGill Sludge Disposal (1,150.16 wet tons x \$38.15= \$43,878.60 + 416 loads/year x \$333 per load = \$138,528) | \$ 182,430 | \$ 182,430 |
| | Revere Controls (\$1,925/trip x 6/yr) | \$ 11,550 | \$ 11,550 |
| | Copier rental contract (\$33/month x 12) | \$ 400 | \$ 400 |
| | Cable & Internet Services (\$125.00 x 12 months) | \$ 1,500 | \$ 1,500 |
| | WRF janitorial services | \$ 7,465 | \$ 7,465 |
| | PLC/Electric Parts & batteries from Revere Control | \$ 13,200 | \$ 13,200 |
| | HACH service contracts for DO probes and TSS metering | \$ 12,000 | \$ 12,000 |
| | Service Contract for generators | \$ 5,975 | \$ 5,975 |
| | Boiler chemical service contract | \$ 9,150 | \$ 9,150 |
| | Spray Fields conversion from trees to grass | \$ 72,100 | \$ 72,100 |
| Total 74400 | Service & Maintenance Contracts | \$ 360,500 | \$ 360,500 |

| 74910 | Dues & Subscription | Cost | |
|--------------------|--|------------------|------------------|
| | Cost for professional dues (AWWA, WEA) | \$ 2,000 | \$ 2,000 |
| | Pretreatment Consortium | \$ 50 | \$ 50 |
| | Lower Neuse Basin Association/NRCA | \$ 10,350 | \$ 10,350 |
| Total 74910 | Dues & Subscription | \$ 12,400 | \$ 12,400 |

| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |
|---------|-------------|----------|----------------------|
|---------|-------------|----------|----------------------|

| 74990 | Miscellaneous | Cost | |
|--------------------|---------------------------------|------------------|------------------|
| | NPDES permit | \$ 5,800 | \$ 5,800 |
| | Land Application permit Class B | \$ 1,760 | \$ 1,760 |
| | Class A Biosolids Permit | \$ 1,760 | \$ 1,760 |
| | Stormwater NPDES | \$ 160 | \$ 160 |
| | Wastewater Lab Certification | \$ 1,760 | \$ 1,760 |
| | Water Lab Certification | \$ 400 | \$ 400 |
| | Reclaimed Water certification | \$ 1,760 | \$ 1,760 |
| | Permit modifications | \$ 5,000 | \$ 5,000 |
| Total 74990 | Miscellaneous | \$ 18,400 | \$ 18,400 |

| FUND: 6200 | | FISCAL YEAR 2023-24 | | | | | | | | | | | | | |
|----------------------------------|-----------------------------------|---------------------|--------------|-----------|------------------|----------|----------|--|-------------------------|------------------------------------|----------|---------------|------------------------------------|------------------------|-------------------|
| ORG: 7154 | | | | | | | | | | | | | | | |
| CAPITAL OUTLAY - MOTOR VEHICLES | | | Estim | Purchase | Maintenance Cost | | | | | | | | | | |
| 75400 | | | | | | | | | | | | | | | |
| Vehicle # | Retiring Vehicle Year/ Make Model | Mileage | Auction Proc | Cost | FY 20-21 | FY 21-22 | FY 22-23 | Replacement Vehicle Year/Make Model | Dealer Replacement Cost | GVW 26,000 LBS OR GREATER (YES/NO) | ROAD TAX | TAGS (\$6.00) | APPLICABLE UPFIT COST OTHER VENDOR | TOTAL REPLACEMENT COST | Manager Submitted |
| 345 | 1997 Chevy Dump Truck | 86,293 | 4,000.00 | 41,251.00 | 403.77 | 2,091.24 | 337.60 | Vehicle #504 transfer from (1100-4252 Street Division) 2008 Sterling LT7500 Dump Truck | 10,000.00 | YES | 0.00 | 0.00 | | 10,000.00 | 10,000.00 |
| Total | | | 4,000.00 | 41,251.00 | 403.77 | 2,091.24 | 337.60 | | | | | | | 10,000.00 | 10,000.00 |
| | | | | | | | | | | | | | | | |
| CAPITAL OUTLAY - OTHER EQUIPMENT | | | Estim | Purchase | Maintenance Cost | | | | | | | | | | |
| 75500 | | | | | | | | | | | | | | | |
| Equipment # | Year/ Make Model | Hours | Auction Proc | Cost | FY 20-21 | FY 21-22 | FY 22-23 | Replacement Equipment | | | | | | Replacement Cost | Manager Submitted |
| 355 | 2014 Kabota ZD | 901 | 1,000 | 9,404.00 | 251.15 | 170.42 | 150.22 | Kubota RTV520-H with top & windshield | | | | | | 13,500.00 | 13,500.00 |
| | | | | | | | | Used 2019 Caterpillar 938M Front End Wheel Loader | | | | | | 139,900.00 | 139,900.00 |
| Total | | | 1,000.00 | 9,404.00 | 251.15 | 170.42 | 150.22 | | | | | | | 153,400.00 | 153,400.00 |

FUND: Operations - Sewer
 ORG: Transfers
 PROGRAM: Transfers

6200
 8000
 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|---|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 88515 | Transfers to Capital Projects | 65,992 | - | 2,020,506 | 2,020,506 | 0 | -100% | 0 |
| 88545 | Transfer to Capital Reserve | | | 200,000 | 200,000 | 200,000 | 0% | 200,000 |
| 88594 | Transfer to Fund Balance | | | 2,541,340 | 750,120 | 351,776 | -86% | 204,765 |
| 88700 | Shared Services Cost-General Fund (1100) | 379,836 | 391,024 | 405,587 | 405,587 | 405,587 | 0% | 454,291 |
| 88701 | Shared Services Cost-Public Services Fund (6900) | 470,859 | 473,324 | 475,544 | 475,544 | 475,544 | 0% | 503,794 |
| 88702 | Shared Services Cost-Facilities & Property Management Fund (7200) | 30,575 | 27,494 | 36,883 | 36,883 | 36,883 | 0% | 32,152 |
| 88703 | Shared Services Cost-Employee Health & Insurance Fund (7100) | 169,542 | 169,284 | 167,723 | 167,723 | 167,723 | 0% | 179,440 |
| 88704 | Shared Services Cost-Water Fund (6100) | 1,468,749 | 1,449,883 | 1,415,532 | 1,415,532 | 1,813,330 | 28% | 1,842,395 |
| 88705 | Shared Services Cost-Fleet Maintenance Fund (7140) | 12,140 | 12,156 | 12,333 | 12,333 | 12,333 | 0% | 10,752 |
| 88706 | Shared Services Cost-Health Insurance Fund (7120) | 5,311 | 5,318 | | | 0 | ~ | 0 |
| | Total Budget | 2,603,004 | 2,528,483 | 7,275,448 | 5,484,228 | 3,463,176 | 37% | 3,427,589 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|---|---|---------------------|-------------------|
| FUND: 6200 | | | | |
| ORG: 8000 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 88545 | Transfer to Capital Reserve | Funds for future capital improvement projects | 200,000 | 200,000 |
| 88594 | Transfer to Fund Balance | | 351,776 | 204,765 |
| 88700 | Shared Services Cost-General Fund (1100) | Based on previous year | 405,587 | 454,291 |
| 88701 | Shared Services Cost-Public Services Fund (6900) | Based on previous year | 475,544 | 503,794 |
| 88702 | Shared Services Cost-Facilities & Property Management Fund (7200) | Based on previous year | 36,883 | 32,152 |
| 88703 | Shared Services Cost-Employee Health & Insurance Fund (7100) | Based on previous year | 167,723 | 179,440 |
| 88704 | Shared Services Cost-Water Fund (6100) | Funds to reimburse sewer work by Water Operations staff in 6100-7103 ORG (see full description in Water Revenues; 6100-9999 ORG). | 1,813,330 | 1,842,395 |
| 88705 | Shared Services Cost-Fleet Maintenance Fund (7140) | Based on previous year | 12,333 | 10,752 |
| Total Budget | | | 3,463,176 | 3,427,589 |

FUND: Operations - Sewer 6200
 ORG: Debt Service 9100
 PROGRAM: Debt Service 910

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|--------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 73911 | Loan Closing Costs | 693 | 660 | 660 | 0 | 0 | -100.00% | 0 |
| 77100 | Bond Principal | 586,283 | 301,163 | 303,474 | 303,474 | 231,533 | -23.71% | 231,533 |
| 77101 | Loans - Principal | 841,314 | 842,120 | 842,120 | 842,120 | 939,691 | 11.59% | 939,691 |
| 77110 | Installment Contracts | 96,595 | 81,457 | 83,448 | 83,448 | 85,604 | 2.58% | 85,604 |
| 77200 | Bond Interest | 11,313 | 5,238 | 2,897 | 2,897 | 557 | -80.76% | 557 |
| 77201 | Loan Interest | 79,964 | 67,700 | 55,436 | 55,436 | 45,771 | -17.43% | 45,771 |
| 77210 | Installment Contracts Interest | 13,709 | 12,597 | 10,564 | 10,563 | 8,480 | -19.73% | 8,480 |
| Total Budget | | 1,629,871 | 1,310,935 | 1,298,599 | 1,297,938 | 1,311,637 | 0.05% | 1,311,637 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|--------------------------------|---|---------------------|----------------------|
| FUND: 6200 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 9100 | | | | |
| 77100 | Bond Principal | PROVIDED BY FINANCE | 231,533 | 231,533 |
| 77101 | Loans - Principal | PROVIDED BY FINANCE, plus Briery Run V (\$127,000) starting in May 2024 | 939,691 | 939,691 |
| 77110 | Installment Contracts | PROVIDED BY FINANCE | 85,604 | 85,604 |
| 77200 | Bond Interest | PROVIDED BY FINANCE | 557 | 557 |
| 77201 | Loan Interest | PROVIDED BY FINANCE, plus Briery Run V (\$2,600) starting in May 2024 | 45,771 | 45,771 |
| 77210 | Installment Contracts Interest | PROVIDED BY FINANCE | 8,480 | 8,480 |
| Total Budget | | | 1,311,637 | 1,311,637 |

FUND: Operations - Sewer 6200
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| | OBJECT OF EXPENDITURE | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-------|-------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 53702 | Sewer Charges | 6,452,938 | 6,558,104 | 6,500,000 | 6,845,029 | 6,750,000 | 3.85% | 6,750,000 |
| 53703 | Service Charge - Late Penalty | - | (2) | 17,000 | 10,000 | 17,000 | 0.00% | 17,000 |
| 53704 | Service Charge - Reconnect Fee | 12,419 | 14,963 | 15,000 | 7,425 | 12,000 | -20.00% | 12,000 |
| 53705 | New Service Connect Fees | 18,169 | 17,467 | 20,000 | 16,644 | 17,000 | -15.00% | 17,000 |
| 53707 | Wastewater Surcharges (BOD) | 344,141 | 363,605 | 345,000 | 354,079 | 350,000 | 1.45% | 350,000 |
| 53708 | Sewer Tap Fees | 31,960 | 24,780 | 25,000 | 47,739 | 30,000 | 20.00% | 30,000 |
| 53713 | Special Charges | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 0.00% | 10,000 |
| 53722 | Pretreatment Permit Fees | 11,000 | 12,000 | 11,000 | 12,000 | 12,000 | 9.09% | 12,000 |
| 53831 | Investment Earnings | - | 210 | - | - | 0 | ~ | 0 |
| 53836 | Sale of Surplus Property | - | - | 10,000 | 6,000 | 15,000 | 50.00% | 15,000 |
| 53840 | Miscellaneous | 11,282 | 4,329 | 10,000 | 9,929 | 10,000 | 0.00% | 10,000 |
| 53843 | Federal Subsidy Build America Bonds | 1,223 | - | - | - | 0 | ~ | 0 |
| 53859 | Legal Settlement Proceeds | 60,000 | - | - | - | 0 | ~ | 0 |
| 53989 | Transfer From Special Revenue Funds | - | 40,370 | 2,020,506 | 2,020,506 | 0 | -100.00% | 0 |
| 53910 | Debt Issued | - | 323 | - | - | 153,400 | ~ | 153,400 |
| 53991 | Fund Balance Appropriated | - | - | 2,368,214 | - | 0 | -100.00% | 0 |
| | Total Budget | 6,953,131 | 7,046,147 | 11,351,720 | 9,339,350 | 7,376,400 | 4.69% | 7,376,400 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|--------------------------------|--|---------------------|----------------------|
| FUND: 6200 | | | | |
| ORG: 9999 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 53702 | Sewer Charges | years. | 6,750,000 | 6,750,000 |
| 53703 | Service Charge - Late Penalty | Penalties for late payment of bills - suspended during COVID, resumed 1/1/2023. | 17,000 | 17,000 |
| 53704 | Service Charge - Reconnect Fee | Charges for reconnections related to non-payment. | 12,000 | 12,000 |
| 53705 | New Service Connect Fees | Account charges for establishing new service. | 17,000 | 17,000 |
| 53707 | Wastewater Surcharges (BOD) | Charges for allocations in Industrial Pre-treatment Permits; septage hauler fees. | 350,000 | 350,000 |
| 53708 | Sewer Tap Fees | Charges per tap fee schedule for construction of new services. | 30,000 | 30,000 |
| 53713 | Special Charges | Annual payment for Windsor Farms S/D agreement. | 10,000 | 10,000 |
| 53722 | Pretreatment Permit Fees | Annual fees for Industrial Pre-Treatment Permits. Addition of Reco, Inc. | 12,000 | 12,000 |
| 53836 | Sale of Surplus Property | Sale of scrap materials from sewer projects and surplus equipment. | 15,000 | 15,000 |
| 53840 | Miscellaneous | Lab fees, recovery of damages by 3rd parties; misc. invoices for assisting other entities. | 10,000 | 10,000 |
| 53910 | Debt Issued | Loan for equipment purchases in 7154 ORG, acct 75500 | 153,400 | 153,400 |
| Total Budget | | | 7,376,400 | 7,376,400 |

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Fund: Wastewater Cap Reserve Fund 6220
Org: Non Departmental 9999
Program: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--|-------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|--------------------------|--|----------------------------------|
| 53831 | Investment Earnings | 5 | 8 | 10 | 14 | 10 | 0.00% | 10 |
| 53982 | Transfer From Wastewater Fund | - | - | 200,000 | 200,000 | 200,000 | 0.00% | 200,000 |
| 53991 | Appropriated Fund Balance | - | - | - | - | 0 | ~ | 0 |
| TOTAL WASTEWATER CAPITAL RESERVE FUND | | 5 | 8 | 200,010 | 200,014 | 200,010 | 0.00% | 200,010 |

Fund: Wastewater Cap Reserve Fund 6220
Org: Transfers 8000
Program: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | ESTIMATED YEAR END JUN 30 | FY 23-24 Dept Request | FY22 Adopted V. FY23 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--|---------------------------|--------------------|--------------------|-----------------------------------|---------------------------------|--------------------------|--|----------------------------------|
| 88594 | Transfers to Fund Balance | - | - | 200,010 | 200,014 | 200,010 | 0.00% | 200,010 |
| TOTAL WASTEWATER CAPITAL RESERVE FUND | | 0 | 0 | 200,010 | 200,014 | 200,010 | 0.00% | 200,010 |

| REVENUE JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|-----------------------------|-------------------------------|-----------------------------------|---------------------|-------------------|
| Fund: 6220 | | | | |
| Org: 9999 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 53831 | Investment Earnings | Based on previous year | 10 | 10 |
| 53982 | Transfer From Wastewater Fund | Funds for future capital projects | 200,000 | 200,000 |
| Total Budget | | | 200,010 | 200,010 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|---------------------------|--|---------------------|-------------------|
| Fund: | 6220 | | | |
| Org: | 8000 | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 88594 | Transfers to Fund Balance | | 200,010 | 200,010 |
| | Total Budget | | 200,010 | 200,010 |

MISSION: *To deliver professional, responsive, efficient and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance and protect the prosperity and quality of life in Kinston and its service area.*

DESCRIPTION OF SERVICES: The Electric Division serves approximately 11,500 customers in the Kinston area with 22 employees. The Electric Division operates and maintains 2 PODs, 8 substations, approximately 450 miles of 12.4 KV distribution lines, and approximately 19 miles of 115 KV transmission lines. Electric Division staff is available to respond to customer outages on a 24/7 basis.

HIGHLIGHTS FROM FY 2022-23:

1. Completed Long Range Plan update with Burns & McDowell to identify electric system issues for future improvements.
2. Replacing Village Cedars subdivision underground circuit.
3. Began design of the 540/545 Circuit Upgrade and Vernon Avenue Wood Transmission Pole Replacement Project.
4. Partnering with Planning Department to offer residential energy audits and potential energy efficiency grants for low income property owners.

GOALS FOR FY 2023-24:

1. Formalize a Residential Low Income Energy Efficiency Assistance Program.
2. Complete a full Capital Improvement Plan to include Long Range Plan results, distribution line replacements, and other future capital needs for system improvements.
3. Update our Cost of Services Study completed in 2015 to best reflect recent and projected wholesale cost changes and energy use by customer classification.
4. Implement new residential load management program associated with Smartgrid system.
5. Improve substation operations by filling vacant positions and training current and new employees.

FUND: Operations - Electric 6300
 ORG: Electric Operations 7202
 PROGRAM: Electric 720

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------|------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 61210 | Salaries - Regular | 1,061,458 | 958,579 | 1,503,692 | 992,046 | 1,485,223 | -1.23% | 1,514,200 |
| 61220 | Salaries - Overtime | 62,893 | 48,248 | 54,400 | 45,402 | 58,500 | 7.54% | 59,963 |
| 61230 | Salaries - Vacation Payout/Other | 17,133 | 24,423 | 9,300 | 1,910 | 20,000 | 115.05% | 20,500 |
| 61240 | Salaries - Standby | 44,729 | 41,096 | 41,900 | 34,046 | 44,500 | 6.21% | 45,613 |
| 61251 | Salaries - Merit/Bonus | - | 6,750 | 2,000 | 2,000 | 1,000 | -50.00% | 1,000 |
| 61260 | Salaries-Temp/Part-time | 53,408 | - | - | - | 0 | ~ | 0 |
| 61270 | Salaries - Longevity | 20,803 | 20,286 | 16,130 | 16,458 | 17,034 | 5.61% | 17,460 |
| Total Personal Services | | 1,260,424 | 1,099,382 | 1,627,422 | 1,091,862 | 1,626,257 | -0.07% | 1,658,735 |
| 61810 | Social Security Contribution | 94,893 | 82,882 | 124,500 | 82,841 | 124,500 | 0.00% | 126,900 |
| 61820 | Retirement Contribution | 123,708 | 126,134 | 198,100 | 130,628 | 198,000 | -0.05% | 214,200 |
| 61825 | Supplemental RET. (401K) | 17,536 | 15,698 | 24,200 | 16,106 | 24,400 | 0.83% | 24,700 |
| 61830 | Group Insurance Contribution | 130,932 | 121,257 | 186,912 | 154,113 | 182,160 | -2.54% | 194,040 |
| 61832 | Group Term Insurance | 4,452 | 3,729 | 7,600 | 3,219 | 7,500 | -1.32% | 7,700 |
| 61853 | Workers Compensation Premiums | 9,000 | 9,000 | 11,234 | 12,989 | 11,234 | 0.00% | 12,400 |
| 61870 | Allowances | 600 | 400 | 500 | 500 | 1,000 | 100.00% | 1,000 |
| 61871 | Wellness Benefit | 5,415 | 5,940 | 10,560 | 2,690 | 10,560 | 0.00% | 10,560 |
| 61873 | Allowance-Cell Phone Reimbursement | 1,664 | 1,815 | 3,100 | 2,495 | 3,100 | 0.00% | 3,100 |
| Total Fringe Benefits | | 388,199 | 366,855 | 566,706 | 405,580 | 562,454 | -0.75% | 594,600 |
| 71990 | Professional Services -Other | 68,325 | 86,942 | 241,000 | 239,577 | 277,000 | 14.94% | 277,000 |
| 72200 | Small Tools & Hand Supplies | 15,402 | 13,274 | 15,000 | 24,320 | 15,000 | 0.00% | 15,000 |
| 72220 | Storm Sewer and Supplies | - | - | - | - | 0 | | 0 |
| 72300 | Safety & Uniform Supplies | 8,845 | 8,042 | 18,400 | 17,757 | 29,000 | 57.61% | 29,000 |
| 72310 | Education/Program Supplies | 798 | 4,292 | 5,000 | 4,950 | 5,000 | 0.00% | 5,000 |
| 72400 | Maintenance and Repair Supplies | 720 | - | - | - | 0 | ~ | 0 |
| 72450 | Substation Supplies | 32,192 | 18,660 | 33,500 | 26,000 | 103,500 | 208.96% | 103,500 |
| 72460 | Distribution Supplies | 454,152 | 410,177 | 670,000 | 618,355 | 945,000 | 41.04% | 945,000 |
| 72462 | Load Management Supplies | - | - | 1,000 | 1,000 | 1,000 | 0.00% | 1,000 |
| 72464 | Meter Supplies | 6,255 | 6,454 | 40,000 | 39,105 | 80,000 | 100.00% | 80,000 |
| 72465 | Distribution Contracts | - | 2,768 | 5,000 | - | 5,000 | 0.00% | 5,000 |
| 72470 | Transmission Supplies | - | - | 5,000 | 3,000 | 5,000 | 0.00% | 5,000 |
| 72480 | Street Lighting Supplies | 92,386 | 50,294 | 88,200 | 137,246 | 108,000 | 22.45% | 108,000 |

FUND: Operations - Electric 6300
 ORG: Electric Operations 7202
 PROGRAM: Electric 720

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|--------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 72990 | Miscellaneous Supplies | 8 | 383 | 1,000 | 999 | 1,000 | 0.00% | 1,000 |
| 72999 | Inventory Adjustments | (7,454) | (75,623) | - | - | 0 | ~ | 0 |
| 73110 | Meeting & Travel | 250 | 15,708 | 16,500 | 14,562 | 17,000 | 3.03% | 17,000 |
| 73290 | Other Communications | 3,043 | 2,521 | 14,000 | 9,950 | 3,000 | -78.57% | 3,000 |
| 73300 | Electric Expenses/City | 23,921 | 23,737 | 21,000 | 29,918 | 30,000 | 42.86% | 30,000 |
| 73320 | Fuel Oil Expense | 7,101 | 8,616 | 74,400 | 12,220 | 20,500 | -72.45% | 20,500 |
| 73340 | Water & Sewer Expense | 180 | 180 | 200 | 195 | 200 | 0.00% | 200 |
| 73370 | Stormwater Expenses | 1,188 | 1,188 | 1,200 | 1,188 | 1,200 | 0.00% | 1,200 |
| 73520 | Equipment Repair/Maintenance | 5,824 | - | 8,000 | 5,000 | 8,000 | 0.00% | 8,000 |
| 73590 | Other Repair & Maintenance | - | 599 | - | - | 0 | ~ | 0 |
| 73591 | Transformer Repair/Maintenance | 31,064 | 1,645 | 65,600 | 24,694 | 65,600 | 0.00% | 65,600 |
| 73595 | Generator Maintenance | 18,320 | 3,366 | 43,500 | 27,172 | 43,500 | 0.00% | 43,500 |
| 73950 | Training & Employee Development | 4,384 | 20,538 | 18,800 | 10,098 | 22,500 | 19.68% | 22,500 |
| 74140 | Rent of Uniforms | 12,792 | 12,065 | 14,500 | 11,029 | 13,700 | -5.52% | 13,700 |
| 74400 | Service & Maintenance Repair | 272,979 | 295,119 | 404,703 | 363,265 | 534,700 | 32.12% | 534,700 |
| 74500 | Insurance | 23,988 | 24,000 | 25,680 | 25,680 | 25,680 | 0.00% | 25,680 |
| 74520 | Vehicle Insurance | 12,585 | 14,960 | 16,007 | 16,007 | 16,007 | 0.00% | 16,007 |
| 74810 | Fleet Maintenance Charges | 62,009 | 59,029 | 55,700 | 45,227 | 55,700 | 0.00% | 55,700 |
| 74820 | Fleet Fuel Charges | 36,147 | 47,257 | 59,300 | 49,717 | 61,700 | 4.05% | 61,700 |
| 74920 | Claims & Adjustments | - | - | 3,000 | 3,000 | 3,000 | 0.00% | 3,000 |
| Total Operating Expenses | | 1,187,404 | 1,056,191 | 1,965,190 | 1,761,232 | 2,496,487 | 27.04% | 2,496,487 |
| 75200 | Capital Outlay - Data Processing | 1,280 | - | - | - | 0 | ~ | 0 |
| 75400 | Capital Outlay - Vehicles | 139,928 | 35,571 | 512,024 | 512,023 | 488,012 | -4.69% | 488,012 |
| 75500 | Capital Outlay - Other Equipment | - | 64,799 | - | - | 18,200 | ~ | 18,200 |
| 75960 | Capital Outlay - Distribution System | 27,477 | - | 271,000 | 271,000 | 0 | -100.00% | 0 |
| Total Capital Outlay | | 168,685 | 100,370 | 783,024 | 783,023 | 506,212 | -35.35% | 506,212 |
| Total Budget | | 3,004,714 | 2,622,798 | 4,942,342 | 4,041,698 | 5,191,410 | 5.04% | 5,256,034 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|-------------------------|------------------------------------|--|---------------------|-------------------|
| FUND: 6300 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 7202 | | | | |
| 61210 | Salaries - Regular | Salaries for 22 full-time employees, plus HTH | 1,485,223 | 1,514,200 |
| 61220 | Salaries - Overtime | 48 hours x 26.14 payrolls x \$31.00/hr x 1.5 | 58,500 | 59,963 |
| 61230 | Salaries - Vacation Payout/Other | Employee's retirement D. Stocks/T. Rhodes | 20,000 | 20,500 |
| 61240 | Salaries - Standby | Hourly rate of \$31 x 16 hrs x 3 people x 26.14 payrolls; hourly rate of \$31 x 4 hrs x 3 people x 14 holidays | 44,500 | 45,613 |
| 61251 | Salaries - Merit/Bonus | Promotional bonus per Lineman Career Dev Policy @ \$1,000 x 1 employees: J. Smith | 1,000 | 1,000 |
| 61260 | Salaries-Temp/Part-time | | | 0 |
| 61270 | Salaries - Longevity | Compensation in recognition of tenure (see Salary Sheet). | 17,034 | 17,460 |
| Total Personal Services | | | 1,626,257 | 1,658,735 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 124,500 | 126,900 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 198,000 | 214,200 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 24,400 | 24,700 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 182,160 | 194,040 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 7,500 | 7,700 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate | 11,234 | 12,400 |
| 61870 | Allowances | \$1000 cashier's check for retiree's | 1,000 | 1,000 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate | 10,560 | 10,560 |
| 61873 | Allowance-Cell Phone Reimbursement | Reimbursement for personal cell phones used for city business per Cell Phone Policy = 8 phones @ \$32/mo x 12 mo for ES Mgr(vacant), Stocks 252-939-4665, Rhodes 252-521-0396, ESCT (vacant), S&C Supv (vacant), Browning 910-787-5174, Skinner 252-560-4012, Heath 919-915-2168 | 3,100 | 3,100 |
| Total Fringe Benefits | | | 562,454 | 594,600 |
| 71990 | Professional Services -Other | See Justification Schedule | 277,000 | 277,000 |
| 72200 | Small Tools & Hand Supplies | See Justification Schedule | 15,000 | 15,000 |
| 72300 | Safety & Uniform Supplies | See Justification Schedule | 29,000 | 29,000 |
| 72310 | Education/Program Supplies | See Justification Schedule | 5,000 | 5,000 |
| 72450 | Substation Supplies | See Justification Schedule | 103,500 | 103,500 |
| 72460 | Distribution Supplies | See Justification Schedule | 945,000 | 945,000 |
| 72462 | Load Management Supplies | Switches, wire, wire nuts, radio equipment, etc. | 1,000 | 1,000 |
| 72464 | Meter Supplies | See Justification Schedule | 80,000 | 80,000 |
| 72465 | Distribution Contracts | Housing Authority work | 5,000 | 5,000 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------------------|--------------------------------------|--|---------------------|-------------------|
| FUND: 6300 | | | | |
| ORG: 7202 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 72470 | Transmission Supplies | O & M of transmission loop | 5,000 | 5,000 |
| 72480 | Street Lighting Supplies | See Justification Schedule | 108,000 | 108,000 |
| 72990 | Miscellaneous Supplies | System marking for underground system | 1,000 | 1,000 |
| 73110 | Meeting & Travel | See Justification Schedule | 17,000 | 17,000 |
| 73290 | Other Communications | Leased line for SCADA generator lines | 3,000 | 3,000 |
| 73300 | Electric Expenses/City | City of Kinston Departmental Electric expense (\$0.07 per kwh) | 30,000 | 30,000 |
| 73320 | Fuel Oil Expense | 55 gallons x 80 gallons/hr x \$4.65 = \$20,460 | 20,500 | 20,500 |
| 73340 | Water & Sewer Expense | Hull Road substation water meter | 200 | 200 |
| 73370 | Stormwater Expenses | City of Kinston Departmental Stormwater monthly fees (12 months @ \$99) | 1,200 | 1,200 |
| 73520 | Equipment Repair/Maintenance | See Justification Schedule | 8,000 | 8,000 |
| 73591 | Transformer Repair/Maintenance | See Justification Schedule | 65,600 | 65,600 |
| 73595 | Generator Maintenance | See Justification Schedule | 43,500 | 43,500 |
| 73950 | Training & Employee Development | See Justification Schedule | 22,500 | 22,500 |
| 74140 | Rent of Uniforms | Uniforms for Electric & Substation (20 employees @ \$12.94 wk x 52wks + Energy Surcharge \$3.00 x 52wks) | 13,700 | 13,700 |
| 74400 | Service & Maintenance Repair | See Justification Schedule | 534,700 | 534,700 |
| 74500 | Insurance | Based upon previous budget - TO BE PROVIDED BY HR | 25,680 | 25,680 |
| 74520 | Vehicle Insurance | Based upon previous budget - TO BE PROVIDED BY HR | 16,007 | 16,007 |
| 74810 | Fleet Maintenance Charges | Maintenance and repair of equipment and apparatus | 55,700 | 55,700 |
| 74820 | Fleet Fuel Charges | 2640 gallons of gasoline @ \$2.48 20400 gallons of diesel @ \$2.70 | 61,700 | 61,700 |
| 74920 | Claims & Adjustments | Based upon previous budget - TO BE PROVIDED BY HR | 3,000 | 3,000 |
| Total Operating Expenses | | | 2,496,487 | 2,496,487 |
| | Capital Outlay - Vehicles | Replace vehicle # 200 with 2026 AT41M small 41' Bucket Truck \$214,006 & replace vehicle #209 with 2026 AA55E 55' bucket truck \$274,006 | 488,012 | 488,012 |
| 75500 | Capital Outlay - Other Equipment | Replacement trailer for # 2228 with 2024 Reel Trailer 8500 includes 10% increase for 2024 models & estimated freight | 18,200 | 18,200 |
| 75960 | Capital Outlay - Distribution System | | 0 | |
| Total Capital Outlay | | | 506,212 | 506,212 |
| Total Budget | | | 5,191,410 | 5,256,034 |

JUSTIFICATION SUPPORTING SCHEDULES**FISCAL YEAR 2023-24****FUND: 6300****ORG: 7202**

| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |
|--------------------|---|-------------------|----------------------|
| 71990 | Professional Services -Other | | |
| | Cost of Services Study - Booth & Associates | \$ 40,000 | \$ 40,000 |
| | Field Evaluation Data Collection - Booth & Associates | 130,000 | 130,000 |
| | Scada/Substation/Breaker Testing - SPEARCA Co. | 20,000 | 20,000 |
| | 3-Phase Meter Testing - Reliable Meter Service | 22,000 | 22,000 |
| | Capital Projects Professional Services - C. Earl Botkin LLC | 15,000 | 15,000 |
| | Capital Planning - Booth & Associates | 50,000 | 50,000 |
| Total 71990 | Professional Services -Other | \$ 277,000 | \$ 277,000 |

| | | | |
|--------------------|--|------------------|------------------|
| 72200 | Small Tools & Hand Supplies | | |
| | Replacement of press tools, bolt cutters, chain saws, & hand tools | \$ 10,000 | \$ 10,000 |
| | Climbing tools (5 sets @ \$1,000) | 5,000 | 5,000 |
| Total 72200 | Small Tools & Hand Supplies | \$ 15,000 | \$ 15,000 |

| | | | |
|--------------------|--|------------------|------------------|
| 72300 | Safety & Uniform Supplies | | |
| | Replace rubber gloves (10 pair @ \$100) | \$ 1,000 | \$ 1,000 |
| | Safety footwear (21 employees @ \$250) | 5,250 | 5,250 |
| | Testing rubber gloves, blankets & hoses, as needed | 7,750 | 7,750 |
| | Replace rubber sleeves (10 pair @ \$300) | 3,000 | 3,000 |
| | Replacement of rain gear (20 employees @ \$600) | 12,000 | 12,000 |
| Total 72300 | Safety & Uniform Supplies | \$ 29,000 | \$ 29,000 |

| | | | |
|--------------------|-----------------------------------|-----------------|-----------------|
| 72310 | Education/Program Supplies | | |
| | Public education | \$ 4,000 | \$ 4,000 |
| | Quarterly bill inserts | 750 | 750 |
| | Energy Fair materials | 250 | 250 |
| Total 72310 | Education/Program Supplies | \$ 5,000 | \$ 5,000 |

| 72450 | Substation Supplies | | |
|--------------------|--|-------------------|-------------------|
| | Paint for breakers, insecticide & herbicide | \$ 1,500 | \$ 1,500 |
| | Miscellaneous supplies, as needed | \$ 6,000 | \$ 6,000 |
| | Replacement batteries | 13,500 | 13,500 |
| | Replacement battery chargers | 9,500 | 9,500 |
| | Repair / Replacement of transformer fan | 4,000 | 4,000 |
| | Heaters & thermostats for breakers | 1,000 | 1,000 |
| | Trip coils | 2,000 | 2,000 |
| | Purchase spare breakers (2 @ \$32,000) | 64,000 | 64,000 |
| | Replacement of recloser batteries & circuit boards | 2,000 | 2,000 |
| Total 72450 | Substation Supplies | \$ 103,500 | \$ 103,500 |

| 72460 | Distribution Supplies | | |
|--------------------|---|-------------------|-------------------|
| | Install / Replace transformers (150 @ \$3,000) | \$ 450,000 | \$ 450,000 |
| | Purchase 2500KVA (2 @ \$80,000) | 160,000 | 160,000 |
| | Install / Replace poles (200 @ \$200) | 40,000 | 40,000 |
| | Install URD Commercial service (50 @ \$280) | 14,000 | 14,000 |
| | Install / Replace URD Residential service (75 @ \$200) | 15,000 | 15,000 |
| | Install conduit for all URD wire | 9,000 | 9,000 |
| | Install / Replace Overhead service (200 @ \$40) | 8,000 | 8,000 |
| | Install / Replace Overhead wire (15,840 feet @ 1.00) | 16,000 | 16,000 |
| | Miscellaneous parts, as needed | 5,000 | 5,000 |
| | Miscellaneous system repairs, as required | 28,000 | 28,000 |
| | Wholesale Rate Reduction plan increase annual system improvements | 200,000 | 200,000 |
| Total 72460 | Distribution Supplies | \$ 945,000 | \$ 945,000 |

| 72464 | Meter Supplies | | |
|--------------------|--|------------------|------------------|
| | Restocking of meter seals | \$ 11,500 | \$ 11,500 |
| | Restocking of meter rings | 500 | 500 |
| | Miscellaneous supplies, as needed | 13,000 | 13,000 |
| | Meters, Econets, CT's, PT's, switches, antenna's and RP's etc. | 55,000 | 55,000 |
| Total 72464 | Meter Supplies | \$ 80,000 | \$ 80,000 |

| 72480 | Street Lighting Supplies | | |
|--------------------|--|-------------------|-------------------|
| | Replace 175 WATT area lights to LED (200 @ \$158) | \$ 31,600 | \$ 31,600 |
| | Replace 400 WATT flood lights (60 @ \$553) | 33,200 | 33,200 |
| | Replace 400 WATT street light (30 @ \$341.50) | 10,250 | 10,250 |
| | 150 WATT LED street lights (30 @ \$130) | 4,000 | 4,000 |
| | Maintenance of street lights at Caswell Center (existing rental lights on City system) | 9,450 | 9,450 |
| | Retrofit lights to LED bulbs at Caswell Center (300 @ \$65) | 19,500 | 19,500 |
| Total 72480 | Street Lighting Supplies | \$ 108,000 | \$ 108,000 |

| 73110 | Meeting & Travel | | |
|--------------------|---|------------------|------------------|
| | Travel and meal costs for meetings, training and career development schools | \$ 9,110 | \$ 9,110 |
| | NCAMES Rodeo team & staff (5 employees @ \$165 x 2 days) = \$1,650 + Meals (5 employees @ \$64 x 2 days) = \$640 | 2,290 | 2,290 |
| | Electricities Annual Meeting - Lodging & Meals (City Manager, Mayor, 5 - Council Members, Public Services Director, & Electric Systems Manager) | 5,600 | 5,600 |
| Total 73110 | Meeting & Travel | \$ 17,000 | \$ 17,000 |

| 73520 | Equipment Repair/Maintenance | | |
|--------------------|-------------------------------------|-----------------|-----------------|
| | RTU & MDS radio repairs | \$ 4,000 | \$ 4,000 |
| | Relay repairs | 3,000 | 3,000 |
| | SCADA maintenance | 1,000 | 1,000 |
| Total 73520 | Equipment Repair/Maintenance | \$ 8,000 | \$ 8,000 |

| 73591 | Transformer Repair/Maintenance | | |
|--------------------|--|------------------|------------------|
| | Oil sampling | \$ 800 | \$ 800 |
| | Oil testing | 800 | 800 |
| | Spill clean up | 2,000 | 2,000 |
| | Testing of substation transformers | 2,000 | 2,000 |
| | Substation transformers oil sampling test results at Rouse Road & Hull Road (ATI Data Review attached & PSS quotation) | 60,000 | 60,000 |
| Total 73591 | Transformer Repair/Maintenance | \$ 65,600 | \$ 65,600 |

| 73595 | Generator Maintenance | | |
|--------------------|---------------------------------------|------------------|------------------|
| | O & M for 3 generators | \$ 13,800 | \$ 13,800 |
| | Replacement of generator batteries | 3,000 | 3,000 |
| | Replacement of older parts due to age | 22,500 | 22,500 |
| | Miscellaneous repairs | 4,200 | 4,200 |
| Total 73595 | Generator Maintenance | \$ 43,500 | \$ 43,500 |

| 73950 | Training & Employee Development | | |
|--------------------|--|------------------|------------------|
| | Electricities school program / registration fees (10 employees @ \$800) | \$ 8,000 | \$ 8,000 |
| | Supervisory training | 1,000 | 1,000 |
| | Safety training | 3,000 | 3,000 |
| | Survalent SCADA User/Group training | 2,500 | 2,500 |
| | Electricities Annual Meeting registration fees(City Manager, Mayor, 5 - Council Members, Public Services Director, & Electric Systems Manager) | 8,000 | 8,000 |
| Total 73950 | Training & Employee Development | \$ 22,500 | \$ 22,500 |

| 74400 | Service & Maintenance Repair | | |
|--------------------|--|-------------------|-------------------|
| | Tree trimming | \$ 230,000 | \$ 230,000 |
| | Dump fees | \$ 5,800 | \$ 5,800 |
| | Contract labor for coordinated repairs with City crews | 160,000 | 160,000 |
| | Vegetation control - Substations | 3,000 | 3,000 |
| | Infra-red testing | 4,500 | 4,500 |
| | NC One Call | 800 | 800 |
| | Survalent contract (\$21,543) | 21,600 | 21,600 |
| | NEXGRID service agreement | 34,000 | 34,000 |
| | NEXGRID hosting fee | 15,000 | 15,000 |
| | USIC cable location service | 60,000 | 60,000 |
| Total 74400 | Service & Maintenance Repair | \$ 534,700 | \$ 534,700 |

| CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000 | | | | | | | | | | | | | | FISCAL YEAR 2023-24 | |
|--|-------------------------------------|---------|--------------|------------|------------------|----------|----------|-------------------------------------|-------------------------|------------------------------------|----------|---------------|------------------------------------|------------------------|-------------------|
| FUND: | | 6300 | | | | | | | | | | | | | |
| ORG: | | 7202 | | | | | | | | | | | | | |
| 75400 CAPITAL OUTLAY - MOTOR VEHICLES | | | Estim | Purchase | Maintenance Cost | | | Replacement Vehicle Year/Make Model | Dealer Replacement Cost | GVW 26,000 LBS OR GREATER (YES/NO) | ROAD TAX | TAGS (\$6.00) | APPLICABLE UPFIT COST OTHER VENDOR | TOTAL REPLACEMENT COST | Manager Submitted |
| Vehicle # | Retiring Vehicle Year/ Make Model | Mileage | Auction Proc | Cost | FY 20-21 | FY 21-22 | FY 22-23 | | | | | | | | |
| 200 | 2010 International Maxxforce | 45,048 | 30,000.00 | 177,675.00 | 8,191.54 | 3,829.77 | 2,524.50 | 2026 AT41M (small 41' Bucket Truck) | 212,000.00 | yes | 2,000.00 | 6.00 | 0.00 | 214,006.00 | 214,006.00 |
| 209 | 2009 International Maxxforce | 62,792 | 30,000.00 | 167,239.00 | 5,565 | 2,029 | 4,789 | 2026 AA55E (55' Bucket Truck) | 272,000.00 | yes | 2,000.00 | 6.00 | 0.00 | 274,006.00 | 274,006.00 |
| Total | | | 60,000.00 | 344,914.00 | 13,756.64 | 5,858.44 | 7,313.38 | | | | | | | 488,012.00 | 488,012.00 |
| | | | | | | | | | | | | | | | |
| 75500 CAPITAL OUTLAY - OTHER EQUIPMENT | | | Estim | Purchase | Maintenance Cost | | | Replacement Equipment | | | | | | Replacement Cost | Manager Submitted |
| Equipment # | Retiring Equipment Year/ Make Model | Hours | Auction Proc | Cost | FY 20-21 | FY 21-22 | FY 22-23 | | | | | | | | |
| 2228 | 1957 Rope Trailer | | 1,000.00 | unknown | 0.00 | 0.00 | 0.00 | 2024 Reel/Wire Trailer | | | | | | 18,200.00 | 18,200.00 |
| Total | | | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | 18,200.00 | 18,200.00 |

FUND: Operations - Electric **6300**
ORG: Purchased Power **7207**
PROGR/ Electric **720**

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|-----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 72610 | 7% Electric Sales Tax | 2,206,345 | 2,158,486 | 3,141,680 | 2,258,280 | 3,020,356 | -3.86% | 3,020,356 |
| 72700 | Purchased Power Cost | 29,018,529 | 30,643,354 | 30,770,576 | 31,396,997 | 31,677,292 | 2.95% | 31,677,292 |
| 73300 | Electric Expenses/City | 176 | 494 | - | 0 | 0 | ~ | 0 |
| 73400 | Reclass in Lieu-of taxes Electric | 382,739 | 422,330 | 446,138 | 446,138 | 446,138 | 0.00% | 446,138 |
| 76300 | Development of City | 5,966 | 8,817 | 76,093 | 51,040 | 100,000 | 31.42% | 100,000 |
| | Total Operating Expenses | 31,613,755 | 33,233,480 | 34,434,487 | 34,152,455 | 35,243,786 | 2.35% | 35,243,786 |

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6300

ORG: 7207

| | | | DEPT REQ | MANAGER SUBMITTED |
|---------------------------------|-----------------------------------|--|-------------------|----------------------|
| | | | | |
| 72610 | 7% Electric Sales Tax | 7% of electric sales based on Booth & Assoc April 19, 2023 forecast | 3,020,356 | 3,020,356 |
| 72700 | Purchased Power Cost | Based on Booth & Assoc April 19, 2023 forecast | 31,677,292 | 31,677,292 |
| 73400 | Reclass in Lieu-of taxes Electric | PILOT calculations - based on FY23 adopted budget | 446,138 | 446,138 |
| 76300 | Development of City | Misc city economic promotions (\$50,000): Residential Energy Efficiency Assistance Program (under development - \$50,000). | 100,000 | 100,000 |
| Total Operating Expenses | | | 35,243,786 | 35,243,786 |

FUND: Operations - Electric 6300
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| | OBJECT OF EXPENDITURE | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-------|---|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 88510 | Transfers to the General Fund | 2,000,000 | 2,300,000 | 2,300,000 | 2,300,000 | 2,300,000 | 0.00% | 2,300,000 |
| 88515 | Transfers to Capital Projects | 2,341,800 | - | - | - | 0 | ~ | 0 |
| 88540 | Transfers to Electric Rate Stabilization Fund | 2,401,953 | 1,115,784 | 2,400,780 | 2,400,780 | 1,962,289 | -18.26% | 1,783,356 |
| 88545 | Transfers to Capital Reserve | 2,065,000 | 2,065,000 | 2,860,861 | 2,860,861 | 2,065,000 | -27.82% | 2,065,000 |
| 88700 | Shared Services Cost-General Fund (1100) | 615,687 | 621,310 | 649,807 | 649,807 | 649,807 | 0.00% | 728,527 |
| 88701 | Shared Services Cost-Public Services Fund (6900) | 749,471 | 749,435 | 741,014 | 741,014 | 741,014 | 0.00% | 778,551 |
| 88702 | Shared Services Cost-Facilities & Property Management Fund (7200) | 38,324 | 34,550 | 46,969 | 46,969 | 46,969 | 0.00% | 40,564 |
| 88703 | Shared Services Cost-Employee Health & Insurance Fund (7100) | 53,384 | 52,560 | 49,496 | 49,496 | 49,496 | 0.00% | 60,232 |
| 88705 | Shared Services Cost-Fleet Maintenance Fund (7140) | 48,293 | 48,355 | 49,061 | 49,061 | 49,061 | 0.00% | 42,781 |
| 88706 | Shared Services Cost-Health Insurance Fund (7120) | 8,228 | 8,239 | - | - | 0 | ~ | 0 |
| | Total Budget | 10,322,140 | 6,995,233 | 9,097,988 | 9,097,988 | 7,863,636 | -13.57% | 7,799,011 |

FUND: Operations - Electric 6300
 ORG: Revenues 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| | OBJECT OF EXPENDITURE | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | ESTIMATED YEAR END JUN 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-------|---|--------------------|--------------------|-----------------------------------|---------------------------------|--------------------------|--|----------------------------------|
| 53432 | Local/Private Grants | 2,500 | 5,000 | - | 5,000 | 5,000 | ~ | 5,000 |
| 53700 | Electric Sales | 44,254,142 | 45,253,223 | 44,881,156 | 44,746,013 | 44,746,013 | -0.30% | 44,746,013 |
| 53703 | Service Charge - Late Penalties | - | (23) | - | 110,000 | 185,000 | ~ | 185,000 |
| 53704 | Service Charge - Reconnect Fees | 24,838 | 29,925 | 20,000 | 16,000 | 20,000 | 0.00% | 20,000 |
| 53705 | New Service Connect Fees | 36,338 | 34,934 | 32,400 | 35,000 | 33,000 | 1.85% | 33,000 |
| 53706 | Sales Tax Collected | 2,207,380 | 2,193,020 | 3,141,680 | 2,237,300 | 3,020,356 | -3.86% | 3,020,356 |
| 53714 | Load Management Credits | (116,100) | (116,224) | (116,098) | (116,071) | (116,071) | -0.02% | (116,071) |
| 53716 | Temporary Electric Service | 300 | 180 | 200 | 300 | 200 | 0.00% | 200 |
| 53718 | Cable TV - Pole Use | - | 1,326 | 33,000 | 33,000 | 33,000 | 0.00% | 33,000 |
| 53729 | Miscellaneous Charges- Utility Bill Reprint | 180 | 232 | 200 | 271 | 200 | 0.00% | 200 |
| 53831 | Investment Earnings | 15,794 | 24,874 | 11,000 | 53,900 | 50,000 | 354.55% | 50,000 |
| 53836 | Sales of Surplus Property | 9,053 | 9,783 | 10,000 | 9,990 | 15,000 | 50.00% | 15,000 |
| 53837 | Return Check Fees | 1,520 | 2,220 | 2,000 | 2,600 | 2,000 | 0.00% | 2,000 |
| 53840 | Miscellaneous | 12,807 | 48,275 | 20,000 | 43,000 | 25,000 | 25.00% | 25,000 |
| 53843 | Federal Subsidy Build America Bonds | - | - | - | - | 0 | ~ | 0 |
| 53853 | Sale of Property - Real Estate | - | - | - | - | 0 | ~ | 0 |
| 53856 | Loan Repayments (Electric) | - | - | - | - | 45,000 | | 45,000 |

ORG: Revenues 9999
PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | ESTIMATED YEAR END JUN 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|---|--------------------|--------------------|-----------------------------------|---------------------------------|--------------------------|--|----------------------------------|
| 53910 | Proceeds from Borrowing | - | - | - | - | 0 | ~ | 0 |
| 53921 | Loan Payment from Water Fund | - | - | - | 328,319 | 328,319 | ~ | 328,319 |
| 53975 | Transfers from Capital Project Fund | - | - | - | - | 0 | ~ | 0 |
| 53978 | Transfers from Electric Capital Reserves | - | - | - | - | 0 | ~ | 0 |
| 53991 | Appropriated Fund Balance | - | - | 652,820 | - | 0 | -100.00% | 0 |
| 53995 | Transfer from Kinston Community Center Fund | - | - | 10,000 | 10,000 | 10,000 | 0.00% | 10,000 |
| | Total Budget | 46,448,751 | 47,486,746 | 48,698,358 | 47,514,622 | 48,402,017 | -0.61% | 48,402,017 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|---|--|---------------------|-------------------|
| FUND: 6300 | | | | |
| ORG: 8000 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 88510 | Transfers to the General Fund | Based on previous adopted budgets. | 2,300,000 | 2,300,000 |
| 88515 | Transfers to Capital Projects | | | |
| 88540 | Transfers to Electric Rate Stabilization Fund | Electric Rate Stabilization Fund | 1,962,289 | 1,783,356 |
| 88545 | Transfers to Capital Reserve | Per Council Directive (includes 10/07 Council 1% disc earmarked for capital); 2.9% discount equivalent of \$1.5M per Council Directive June 19, 2017. \$2,065,000 (\$565,000 + \$1,500,000). | 2,065,000 | 2,065,000 |
| 88700 | Shared Services Cost-General Fund (1100) | PROVIDED BY FINANCE | 649,807 | 728,527 |
| 88701 | Shared Services Cost-Public Services Fund (6900) | PROVIDED BY FINANCE | 741,014 | 778,551 |
| 88702 | Shared Services Cost-Facilities & Property Management Fund (7200) | PROVIDED BY FINANCE | 46,969 | 40,564 |
| 88703 | Shared Services Cost-Employee Health & Insurance Fund (7100) | PROVIDED BY FINANCE | 49,496 | 60,232 |
| 88705 | Shared Services Cost-Fleet Maintenance Fund (7140) | PROVIDED BY FINANCE | 49,061 | 42,781 |
| 88706 | Shared Services Cost-Health Insurance Fund (7120) | PROVIDED BY FINANCE | - | |
| Total Budget | | | 7,863,636 | 7,799,011 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|---|---|---------------------|-------------------|
| FUND: 6300 | | | | |
| ORG: 9999 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 53432 | Local/Private Grants | System Betterment Grant | 5,000 | 5,000 |
| 53700 | Electric Sales | Based on Booth forecast dated April 19, 2023 | 44,746,013 | 44,746,013 |
| 53703 | Service Charge - Late Penalties | Estimated based on previous year - first full year since COVID rules | 185,000 | 185,000 |
| 53704 | Service Charge - Reconnect Fees | Estimated based on previous years | 20,000 | 20,000 |
| 53705 | New Service Connect Fees | Estimated based on previous years | 33,000 | 33,000 |
| 53706 | Sales Tax Collected | Based on 7% of budgeted sales from Booth & Assoc April 29, 2022 forecast | 3,020,356 | 3,020,356 |
| 53714 | Load Management Credits | Based on Booth forecast dated April 29, 2022. | (116,071) | (116,071) |
| 53716 | Temporary Electric Service | Estimated based on previous years | 200 | 200 |
| 53718 | Cable TV - Pole Use | Estimated based on previous years | 33,000 | 33,000 |
| 53729 | Miscellaneous Charges- Utility Bill Reprint | Estimated based on previous years | 200 | 200 |
| 53831 | Investment Earnings | Estimated based on previous years | 50,000 | 50,000 |
| 53836 | Sales of Surplus Property | Estimated scrap metal sales and vehicle replacements expected. | 15,000 | 15,000 |
| 53837 | Return Check Fees | Estimated based on previous years | 2,000 | 2,000 |
| 53840 | Miscellaneous | Estimated reimbursement from CenturyLink for pole changeouts, insurance reimbursements. | 25,000 | 25,000 |

JUSTIFICATION SHEET
FISCAL YEAR 2023-24
FUND: 6300
ORG: 9999

| | | | DEPT REQ | MANAGER SUBMITTED |
|-------|---|--|-------------------|----------------------|
| 53866 | Loan Repayments (Electric) | Repayment of \$180,000 loan for Bill Fay Park improvements - Payment 1 of 4 | 45,000 | 45,000 |
| 53921 | Loan Repayment from Water Fund | Payment for water related smartgrid project costs (E9128) - Payment 2 of 10. | 328,319 | 328,319 |
| 53995 | Transfer from Kinston Community Center Fund | Repayment of \$150,000 loan for slide rehab - Pymt 2 of 15 | 10,000 | 10,000 |
| | | | 48,402,017 | 48,402,017 |

Fund: Operations - Electric **6300**
ORG: Debt Service **9100**
Program: Debt Service **910**

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|--------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 73911 | Loan Closing Costs | 1,113 | 1,060 | 1,060 | - | 0 | -100.00% | 0 |
| 77100 | Bond Principal | 672,040 | 214,120 | 217,830 | 217,830 | 102,290 | -53.04% | 102,290 |
| 77200 | Bond Interest | 18,170 | 8,412 | 4,651 | 4,651 | 895 | -80.76% | 895 |
| Total Budget | | 691,323 | 223,592 | 223,541 | 222,481 | 103,185 | -53.85% | 103,185 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|----------------|---------------------|---------------------|-------------------|
| Fund: | | 6300 | | |
| ORG: | | 9100 | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 77100 | Bond Principal | PROVIDED BY FINANCE | 102,290 | 102,290 |
| 77200 | Bond Interest | PROVIDED BY FINANCE | 895 | 895 |
| Total Budget | | | 103,185 | 103,185 |

FUND: Electric Capital Reserve Fund 6320
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--|-----------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 53831 | Investment Earnings | 4,317 | 8,814 | - | 20,380 | 21,500 | ~ | 21,500 |
| 53985 | Transfer from Electric Fund | 2,065,000 | 2,065,000 | 2,860,861 | 2,860,861 | 2,065,000 | -27.82% | 2,065,000 |
| 53991 | Appropriated Fund Balance | - | - | - | 90,500 | 0 | ~ | 0 |
| TOTAL ELECTRIC CAPITAL RESERVE FUND | | 2,069,317 | 2,073,814 | 2,860,861 | 2,971,741 | 2,086,500 | -27.07% | 2,086,500 |

FUND: Electric Capital Reserve Fund 6320
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | ESTIMATED YEAR END JUN 30 | FY 23-24 Dept Request | FY22 Adopted V. FY23 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--|-------------------------------|--------------------|--------------------|-----------------------------------|---------------------------------|-----------------------------|--|----------------------------------|
| 88515 | Transfers to Capital Projects | - | 13,789 | - | 90,500 | 0 | 0.00% | 0 |
| 88594 | Transfers to Fund Balance | - | - | 2,860,861 | 2,881,241 | 2,086,500 | ~ | 2,086,500 |
| TOTAL ELECTRIC CAPITAL RESERVE FUND | | 0 | 13,789 | 2,860,861 | 2,971,741 | 2,086,500 | -5615.79% | 2,086,500 |

| REVENUE JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|-----------------------------|-----------------------------|--|---------------------|-------------------|
| FUND: 6320 | | | | |
| ORG: 9999 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 53831 | Investment Earnings | | 21,500 | 21,500 |
| 53985 | Transfer from Electric Fund | | 2,065,000 | 2,065,000 |
| Total Budget | | | 2,086,500 | 2,086,500 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|---------------------------|--|---------------------|-------------------|
| FUND: 6320 | | | | |
| ORG: 8000 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 88594 | Transfers to Fund Balance | | 2,086,500 | 2,086,500 |
| Total Budget | | | 2,086,500 | 2,086,500 |

FUND: Electric Rate Stabilization Reserve 6335
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--|-----------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 53831 | Investment Earnings | 6,174 | 11,098 | - | 22,522 | 24,000 | 116.26% | 24,000 |
| 53985 | Transfer from Electric Fund | 2,401,953 | 1,115,784 | 2,400,780 | 2,400,780 | 1,962,289 | 75.87% | 1,783,356 |
| TOTAL ELECTRIC CAPITAL RESERVE FUND | | 2,408,127 | 1,126,882 | 2,400,780 | 2,423,302 | 1,986,289 | 76.26% | 1,807,356 |

FUND: Electric Rate Stabilization Reserve 6335
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | ESTIMATED YEAR END JUN 30 | FY 23-24 Dept Request | FY22 Adopted V. FY23 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--|---------------------------|--------------------|--------------------|-----------------------------------|---------------------------------|-----------------------------|--|----------------------------------|
| 88594 | Transfers to Fund Balance | - | - | 2,400,780 | 2,423,302 | 1,986,289 | -17.26% | 1,807,356 |
| TOTAL ELECTRIC CAPITAL RESERVE FUND | | 0 | 0 | 2,400,780 | 2,423,302 | 1,986,289 | -17.26% | 1,807,356 |

| REVENUE JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|-----------------------------|-----------------------------|-------------------------------|---------------------|-------------------|
| FUND: 6335 | | | | |
| ORG: 9999 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 53831 | Investment Earnings | Based on historical earnings. | 24,000 | 24,000 |
| 53985 | Transfer from Electric Fund | As budgeted in 6300-8000 | 1,962,289 | 1,783,356 |
| Total Budget | | | 1,986,289 | 1,807,356 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|---------------------------|--|---------------------|-------------------|
| FUND: 6335 | | | | |
| ORG: 8000 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 88594 | Transfers to Fund Balance | | 1,986,289 | 1,807,356 |
| | Total Budget | | 1,986,289 | 1,807,356 |

MISSION: : To deliver professional, responsive, efficient, and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance, and protect the prosperity and quality of life in Kinston and its service area.

DESCRIPTION OF SERVICES: The Environmental Services section provides professional, reliable and efficient collection, transportation and disposal of residential and commercial garbage, vegetative and non-vegetative trash, including yard debris and leaves, white goods, residential recyclable materials. We also provide vector control during mosquito season.

HIGHLIGHTS FROM FY 2022-23:

1. Participated in community events such as Touch-A-Truck, Career on Wheels and Annual Spring Clean-up and provided staff and receptacles to assist in cleanup for the annual BBQ Festival.
2. Collected over a thousand pounds of commingled debris at Annual Spring Clean-up and during the event we educated the public on the importance of categorizing/separating trash debris and recycling to minimize waste.
3. Operated the sidewalk sweeper and emptied additional receptacles in Municipal Service District.
4. Overall decrease in illegal dumping during FY 22-23.

GOALS FOR FY 2023-24:

1. Environmental Services will work in partnership with other departments/divisions, external entities and the public to deliver effective and innovative services to the community we serve.
2. Continue our city-wide clean-up efforts through our bi- annual events.
3. Utilize social media to educate customers on the importance of categorizing trash debris and recycling to minimize waste, in order to assist with reducing tipping fees.
4. Review recycling options to reduce unit costs and increase participation/reduce landfill fees.

FUND: Environmental Services Fund 6400
ORG: Bulk Leaf Collection 4249
PROGRAM: Environmental Services 400

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|---------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 74500 | Insurance | 575 | 700 | 749 | 749 | 749 | 0% | 749 |
| 74520 | Vehicle Insurance | 656 | 800 | 856 | 856 | 856 | 0% | 856 |
| 74810 | Fleet Maintenance Charges | 1,145 | 6,072 | 10,000 | 6,977 | 10,000 | 0% | 10,000 |
| 74820 | Fleet Fuel Charges | 1,175 | 2,992 | 6,500 | 5,743 | 6,800 | 5% | 6,800 |
| | Total Operating Expenses | 3,551 | 10,563 | 18,105 | 14,324 | 18,405 | 2% | 18,405 |

JUSTIFICATION SHEET
FISCAL YEAR 2023-24
FUND: 6400
ORG: 4249

| | | | DEPT REQ | MANAGER SUBMITTED |
|---------------------------------|---------------------------|---|---------------|----------------------|
| 74500 | Insurance | BASED ON PREVIOUS BUDGET/TO BE PROVIDED BY HR | 749 | 749 |
| 74520 | Vehicle Insurance | BASED ON PREVIOUS BUDGET/TO BE PROVIDED BY HR | 856 | 856 |
| 74810 | Fleet Maintenance Charges | Preventive maintenance and repairs to vehicles and equipment | 10,000 | 10,000 |
| 74820 | Fleet Fuel Charges | Diesel fuel required for vehicles and equipment operations. 2,500 gallons@ \$2.70 per gallon = \$6,750. | 6,800 | 6,800 |
| Total Operating Expenses | | | 18,405 | 18,405 |
| Total Budget | | | 18,405 | 18,405 |

FUND: Environmental Services Fund 6400
 ORG: Vector Control 4254
 PROGRAM: Environmental Services Fund 400

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------|----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 61210 | Salaries - Regular | 18,819 | 19,490 | 22,687 | 21,101 | 22,755 | 0.30% | 23,320 |
| 61220 | Salaries - Overtime | - | 12 | - | 430 | 0 | ~ | 0 |
| 61230 | Salaries - Vacation Payout/Other | - | - | - | 633 | 0 | ~ | 0 |
| 61270 | Salaries - Longevity | 650 | 743 | 845 | 845 | 845 | 0.04% | 866 |
| Total Personal Services | | 19,469 | 20,343 | 23,532 | 23,009 | 23,600 | 0.29% | 24,187 |
| 61810 | Social Security Contribution | 1,072 | 1,176 | 1,900 | 1,627 | 1,900 | 0.00% | 1,900 |
| 61820 | Retirement Contribution | 1,996 | 2,327 | 2,900 | 2,754 | 2,900 | 0.00% | 3,200 |
| 61825 | Supplemental RET. (401K) | 282 | 294 | 400 | 332 | 400 | 0.00% | 400 |
| 61830 | Group Insurance Contribution | 3,790 | 3,498 | 4,248 | 3,947 | 4,140 | -2.54% | 4,410 |
| 61832 | Group Term Insurance | 71 | 67 | 200 | 67 | 200 | 0.00% | 200 |
| 61853 | Workers Compensation Premiums | 300 | 300 | 856 | 990 | 856 | 0.00% | 200 |
| 61871 | Wellness Benefit | - | - | - | 240 | 0 | ~ | 0 |
| Total Fringe Benefits | | 7,511 | 7,663 | 10,504 | 9,956 | 10,396 | -1.03% | 10,310 |
| 72200 | Small Tools & Hand Supplies | 84 | - | 100 | 50 | 100 | 0.00% | 100 |
| 72300 | Safety & Uniform Supplies | - | 48 | 200 | 119 | 200 | 0.00% | 200 |
| 72340 | Vector Control Supplies | - | 6,926 | 7,400 | 7,400 | 7,700 | 4.05% | 7,700 |
| 72990 | Miscellaneous | 394 | 387 | 400 | 200 | 400 | 0.00% | 400 |
| 73110 | Meetings & Travel | - | - | 500 | 100 | 500 | 0.00% | 500 |
| 73950 | Training & Employee Development | 500 | - | 500 | 100 | 500 | 0.00% | 500 |
| 74140 | Rent of Uniforms | 270 | 260 | 300 | 300 | 450 | 50.00% | 450 |
| 74500 | Insurance | 494 | 600 | 642 | 642 | 642 | 0.00% | 642 |
| 74520 | Vehicle Insurance | 343 | 400 | 428 | 428 | 428 | 0.00% | 428 |
| 74810 | Fleet Maintenance Charges | 2,018 | 1,386 | 3,500 | 3,454 | 3,500 | 0.00% | 3,500 |
| 74820 | Fleet Fuel Charges | 2,535 | 3,285 | 3,200 | 2,632 | 3,400 | 6.25% | 3,400 |

FUND: Environmental Services Fund 6400
 ORG: Vector Control 4254
 PROGRAM: Environmental Services Fund 400

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------|----------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| Total Operating Expenses | | 6,637 | 13,292 | 17,170 | 15,424 | 17,820 | 3.79% | 17,820 |
| 75500 | Capital Outlay - Equipment | - | 12,398 | - | - | 0 | ~ | 0 |
| Total Capital Outlay | | - | 12,398 | - | - | 0 | ~ | 0 |
| Total Budget | | 33,617 | 53,697 | 51,206 | 48,389 | 51,816 | 1.19% | 52,317 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------------------|---------------------------------|---|---------------------|-------------------|
| FUND: 6400 | | | | |
| ORG: 4254 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 61210 | Salaries - Regular | 1 full-time employee @ 1/2 salary (other 1/2 paid from 4255). HTH for \$1500.00 | 22,755 | 23,320 |
| 61270 | Salaries - Longevity | Compensation in recognition of tenure (1/2 paid from 4255) see salary sheet | 845 | 866 |
| Total Personal Services | | | 23,600 | 24,187 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 1,900 | 1,900 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 2,900 | 3,200 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 400 | 400 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 4,140 | 4,410 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 200 | 200 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate | 856 | 200 |
| Total Fringe Benefits | | | 10,396 | 10,310 |
| 72200 | Small Tools & Hand Supplies | Small hand tools and supplies for minor repairs to equipment | 100 | 100 |
| 72300 | Safety & Uniform Supplies | Hard hats, gloves, safety glasses, vests, rain suits, and other personal equipment | 200 | 200 |
| 72340 | Vector Control Supplies | Chemicals and supplies used in fogging and larvaciding operations, request results from the increasing need to suppress mosquito populations to help prevent the spread of EEE and West Nile and other mosquito borne diseases. (Oil base product). | 7,700 | 7,700 |
| 72990 | Miscellaneous | See Justification Schedule | 400 | 400 |
| 73110 | Meetings & Travel | Mid-Atlantic Mosquito Control Conference- updated NPDES permitting information | 500 | 500 |
| 73950 | Training & Employee Development | Seminars and workshops required for CEU for License(Mosquito Conference) | 500 | 500 |
| 74140 | Rent of Uniforms | 1 employee x \$5.61 week x 52 weeks plus \$3 energy surcharge x 52 weeks | 450 | 450 |
| 74500 | Insurance | BASED ON PREVIOUS BUDGET/TO BE PROVIDED BY HR | 642 | 642 |
| 74520 | Vehicle Insurance | BASED ON PREVIOUS BUDGET/TO BE PROVIDED BY HR | 428 | 428 |
| 74810 | Fleet Maintenance Charges | Preventative maintenance and repairs to vehicles to insure operational readiness, repairs and maintenance up keep to one mosquito aerial sprayer required by state. | 3,500 | 3,500 |
| 74820 | Fleet Fuel Charges | Gasoline and diesel fuel required for vehicles and equipment operations. 1300 gallons of unleaded@ \$2.48 per gallon. | 3,400 | 3,400 |
| Total Operating Expenses | | | 17,820 | 17,820 |
| Total Capital Outlay | | | 0 | 0 |
| Total Budget | | | 51,816 | 52,317 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-24 | |
|------------------------------------|-------------|---------------------|----------------------|
| FUND: | 6400 | | |
| ORG: | 4254 | | |
| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| | | | |
|-------------|--|--------|--------|
| 72990 | Miscellaneous | | |
| | Janitorial supplies for maintaining vehicles and other small items not covered elsewhere | \$ 300 | \$ 300 |
| | NPDES permit | 100 | 100 |
| Total 72990 | Miscellaneous | \$ 400 | \$ 400 |

FUND: Environmental Services Fund 6400
 ORG: Commercial Solid Waste 4255
 PROGRAM: Environmental Services 400

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------|----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 61210 | Salaries - Regular | 156,698 | 141,312 | 178,365 | 175,093 | 178,913 | 0.31% | 183,362 |
| 61220 | Salaries - Overtime | 2,318 | 2,647 | 4,100 | 2,476 | 4,100 | 0.00% | 4,203 |
| 61230 | Salaries - Vacation Payout/Other | 3,250 | 2,517 | - | 858 | 0 | ~ | 0 |
| 61240 | Salaries - Standby | 2,777 | 3,039 | 4,300 | 2,770 | 4,300 | 0.00% | 4,408 |
| 61270 | Salaries - Longevity | 3,956 | 3,160 | 2,675 | 2,676 | 2,676 | 0.03% | 2,743 |
| Total Personal Services | | 168,998 | 152,675 | 189,440 | 183,873 | 189,989 | 0.29% | 194,715 |
| 61810 | Social Security Contribution | 11,726 | 10,541 | 14,500 | 13,560 | 14,600 | 0.69% | 14,900 |
| 61820 | Retirement Contribution | 17,319 | 17,549 | 23,100 | 21,987 | 23,200 | 0.43% | 25,200 |
| 61825 | Supplemental RET. (401K) | 2,427 | 2,205 | 2,900 | 2,718 | 2,900 | 0.00% | 2,900 |
| 61830 | Group Insurance Contribution | 48,256 | 40,265 | 46,836 | 44,011 | 45,540 | -2.77% | 44,370 |
| 61832 | Group Term Insurance | 660 | 564 | 900 | 579 | 1,000 | 11.11% | 1,000 |
| 61853 | Workers Compensation Premiums | 1,900 | 1,900 | 3,103 | 3,588 | 3,103 | 0.00% | 1,500 |
| 61870 | Allowances | 900 | - | - | - | 400 | ~ | 400 |
| 61871 | Wellness Benefit | 1,865 | 2,365 | 2,880 | 2,005 | 2,880 | 0.00% | 2,640 |
| Total Fringe Benefits | | 85,053 | 75,389 | 94,219 | 88,448 | 93,623 | -0.63% | 92,910 |
| 72300 | Safety & Uniform Supplies | 487 | 655 | 500 | 500 | 400 | -20.00% | 400 |
| 72440 | Sanitation Supplies | - | 376 | 1,300 | 600 | 1,300 | 0.00% | 1,300 |
| 72990 | Miscellaneous | 391 | 244 | 300 | 291 | 300 | 0.00% | 300 |
| 73110 | Meeting & Travel | 418 | 36 | 300 | 200 | 200 | -33.33% | 200 |
| 73220 | Cellular Telephone Service | 350 | 605 | 600 | 538 | 0 | -100.00% | 0 |
| 73360 | Landfill Fees | 432,485 | 422,334 | 450,000 | 435,546 | 450,000 | 0.00% | 450,000 |
| 73950 | Training & Employee Development | 108 | - | 1,000 | 615 | 600 | -40.00% | 600 |
| 74140 | Rent of Uniforms | 1,529 | 1,096 | 1,500 | 1,388 | 1,650 | 10.00% | 1,650 |
| 74500 | Insurance | 3,000 | 3,000 | 3,210 | 3,210 | 3,210 | 0.00% | 3,210 |

FUND: Environmental Services Fund 6400
ORG: Commercial Solid Waste 4255
PROGRAM: Environmental Services 400

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|---------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 74520 | Vehicle Insurance | 8,000 | 8,000 | 8,560 | 8,560 | 8,560 | 0.00% | 8,560 |
| 74810 | Fleet Maintenance Charges | 52,829 | 60,676 | 60,000 | 63,810 | 60,000 | 0.00% | 60,000 |
| 74820 | Fleet Fuel Charges | 24,590 | 42,788 | 48,000 | 50,223 | 53,000 | 10.42% | 53,000 |
| Total Operating Expenses | | 524,187 | 539,810 | 575,270 | 565,480 | 579,220 | 0.69% | 579,220 |
| 75400 | Capital Outlay - Vehicles | - | - | - | - | 368,992 | ~ | 368,992 |
| Total Capital Outlay | | - | - | - | - | 368,992 | ~ | 368,992 |
| Total Budget | | 778,239 | 767,874 | 858,929 | 837,801 | 1,231,824 | 43.41% | 1,235,837 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|-------------------------|-------------------------------|---|---------------------|-------------------|
| FUND: 6400 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 4255 | | | | |
| 61210 | Salaries - Regular | 5.5 full-time employees (1/2 St. Louis is paid from 4254). HTH \$2,028.84 | 178,913 | 183,362 |
| 61220 | Salaries - Overtime | St. Louis for callbacks est 4 CB/payroll, plus 8 hrs for adverse weather x 3 employees, plus 3 events | 4,100 | 4,203 |
| 61240 | Salaries - Standby | St. Louis on Sat/Sun @ 3hrs, plus 1 additional callback per week | 4,300 | 4,408 |
| 61270 | Salaries - Longevity | Compensation in recognition of tenure | 2,676 | 2,743 |
| Total Personal Services | | | 189,989 | 194,715 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 14,600 | 14,900 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 23,200 | 25,200 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 2,900 | 2,900 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 45,540 | 44,370 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 1,000 | 1,000 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate | 3,103 | 1,500 |
| 61870 | Allowances | Cell Phone Reimbursement for CS III (St. Louis) 252-268-5313 \$32 x 12mos = \$384 | 400 | 400 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate | 2,880 | 2,640 |
| Total Fringe Benefits | | | 93,623 | 92,910 |
| 72300 | Safety & Uniform Supplies | Hard hats, safety glasses, vests, rain suits, and other personal protective equipment | 400 | 400 |
| 72440 | Sanitation Supplies | See Justification Schedule | 1,300 | 1,300 |
| 72990 | Miscellaneous | Other small items not budgeted elsewhere | 300 | 300 |
| 73110 | Meeting & Travel | Training sessions, safety meetings | 200 | 200 |
| 73360 | Landfill Fees | Landfill fees associated with disposal of waste generated from dumpsters and downtown ground collection (9000 tons x \$50/ton) = \$450,000. (no increase anticipated in rate) | 450,000 | 450,000 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|--------------------------|---------------------------------|--|---------------------|-------------------|
| FUND: 6400 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 4255 | | | | |
| 73911 | Loan Closing Costs | See Justification Schedule | | |
| 73950 | Training & Employee Development | See Justification Schedule | 600 | 600 |
| 74140 | Rent of Uniforms | 5 employees x \$5.61 per week x 52 weeks plus \$3.00 fuel surcharge x 52 weeks = 1614.60 | 1,650 | 1,650 |
| 74500 | Insurance | BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR | 3,210 | 3,210 |
| 74520 | Vehicle Insurance | BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR | 8,560 | 8,560 |
| 74810 | Fleet Maintenance Charges | Preventative maintenance and repairs to vehicles and equipment to insure operational readiness. Based on cost, history and age of fleet. | 60,000 | 60,000 |
| 74820 | Fleet Fuel Charges | Diesel fuel 19,000 gallons of diesel x \$2.70/gallon, and unleaded fuel 500 gallons x \$2.48/gallon | 53,000 | 53,000 |
| Total Operating Expenses | | | 579,220 | 579,220 |
| 75400 | Capital Outlay - Vehicles | Replace vehicle #404 with 2024 Crane Carrier Heil Dura Pack, Half Pack Front End Loader | 368,992 | 368,992 |
| Total Capital Outlay | | | 368,992 | 368,992 |
| Total Budget | | | 1,231,824 | 1,235,837 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-24 | |
|------------------------------------|-------------|---------------------|----------------------|
| FUND: | 6400 | | |
| ORG: | 4255 | | |
| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| | | | |
|--------------------|--|-----------------|-----------------|
| 72440 | Sanitation Supplies | | |
| | For replacement of crew carts, and operational supplies such as Oil Dri, hose cleaners, etc. | \$ 650 | \$ 650 |
| | Supplies for maintaining vehicles such as cleaners, spray paint, etc. | 650 | 650 |
| Total 72440 | Sanitation Supplies | \$ 1,300 | \$ 1,300 |

| | | | |
|--------------------|---|---------------|---------------|
| 73950 | Training & Employee Development | | |
| | CDL renewal reimbursement (\$108 x 4 employees) | 450 | 450 |
| | Send employees to job related classes | 150 | 150 |
| | | | |
| Total 73950 | Training & Employee Development | \$ 600 | \$ 600 |

| CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000 | | | | | | | | | | | FISCAL YEAR 2023-24 | | | | |
|--|-----------------------------------|-----------|--------------|----------|------------------|----------|----------|--|-------------------------|------------------------------------|---------------------|---------------|------------------------------------|------------------------|-------------------|
| FUND: | | 6400 | | | | | | | | | | | | | |
| ORG: | | 4255 | | | | | | | | | | | | | |
| CAPITAL OUTLAY - MOTOR VEHICLES | | | Estim | Purchase | Maintenance Cost | | | | | | | | | | |
| 75400 | | | | | | | | | | | | | | | |
| Vehicle # | Retiring Vehicle Year/ Make Model | Mileage | Auction Proc | Cost | FY 20-21 | FY 21-22 | FY 22-23 | Replacement Vehicle Year/Make Model | Dealer Replacement Cost | GVW 26,000 LBS OR GREATER (YES/NO) | ROAD TAX | TAGS (\$6.00) | APPLICABLE UPFIT COST OTHER VENDOR | TOTAL REPLACEMENT COST | Manager Submitted |
| 404 | 2002 Volvo Front Loader | 1,002,411 | 4,000.00 | 142650 | 5,153.97 | | | 2024 Crane Carrier Heil Dura Pack Half Pack Front End Loader | 366,986.00 | YES | 2,000.00 | 6.00 | | 368,992.00 | 368,992.00 |
| | | | | | | | | | | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | 0.00 | | | 0.00 | |
| Total | | | 4,000.00 | 142650 | 5,153.97 | 0.00 | 0.00 | | | | | | | 368,992.00 | 368,992.00 |

FUND: Environmental Services Fund 6400
ORG: Residential Solid Waste 4256
PROGRAM: Environmental Services 400

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------|----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 61210 | Salaries - Regular | 432,926 | 422,760 | 560,426 | 511,867 | 566,585 | 1.10% | 580,674 |
| 61220 | Salaries - Overtime | 4,706 | 1,082 | 5,000 | 1,550 | 5,000 | 0.00% | 5,125 |
| 61230 | Salaries - Vacation Payout/Other | 1,916 | 3,993 | 3,840 | 527 | 3,840 | 0.00% | 3,936 |
| 61240 | Salaries - Standby | 42 | 12 | 840 | 100 | 840 | 0.00% | 861 |
| 61251 | Salaries - Merit/Bonus | - | 500 | - | - | 0 | ~ | 0 |
| 61270 | Salaries - Longevity | 7,364 | 6,192 | 5,676 | 5,267 | 6,465 | 13.89% | 6,626 |
| Total Personal Services | | 446,953 | 434,539 | 575,782 | 519,311 | 582,729 | 1.21% | 597,222 |
| 61810 | Social Security Contribution | 32,815 | 32,067 | 44,100 | 39,096 | 44,600 | 1.13% | 45,700 |
| 61820 | Retirement Contribution | 45,835 | 49,895 | 70,100 | 62,179 | 71,000 | 1.28% | 77,200 |
| 61825 | Supplemental RET. (401K) | 6,569 | 6,357 | 8,600 | 7,713 | 8,800 | 2.33% | 8,900 |
| 61830 | Group Insurance Contribution | 132,852 | 119,566 | 152,928 | 132,351 | 140,760 | -7.96% | 149,940 |
| 61832 | Group Term Insurance | 1,817 | 1,715 | 2,900 | 1,668 | 2,900 | 0.00% | 3,000 |
| 61853 | Workers Compensation Premiums | 4,500 | 4,500 | 5,885 | 6,804 | 5,885 | 0.00% | 4,800 |
| 61870 | Allowances | 500 | - | 500 | - | 900 | 80.00% | 900 |
| 61871 | Wellness Benefit | 6,430 | 6,215 | 8,160 | 4,170 | 8,160 | 0.00% | 8,160 |
| Total Fringe Benefits | | 231,317 | 220,315 | 293,173 | 253,981 | 283,005 | -3.47% | 298,600 |
| 72110 | Janitorial Supplies | 427 | 410 | 500 | 500 | 500 | 0.00% | 500 |
| 72300 | Safety & Uniform Supplies | 3,723 | 6,482 | 4,500 | 4,492 | 4,150 | -7.78% | 4,150 |
| 72440 | Sanitation Supplies | 23,425 | 34,500 | 41,200 | 37,055 | 41,200 | 0.00% | 41,200 |
| 72990 | Miscellaneous | 311 | 132 | 200 | 192 | 200 | 0.00% | 200 |
| 73110 | Meetings & Travel | 537 | 333 | 1,200 | 900 | 1,400 | 16.67% | 1,400 |
| 73220 | Cellular Telephone Charges | 351 | 603 | 600 | 528 | 0 | -100.00% | 0 |
| 73360 | Landfill Fees | 531,082 | 482,065 | 500,000 | 506,000 | 506,000 | 1.20% | 506,000 |
| 73950 | Training & Employee Development | - | 629 | 1,900 | 1,871 | 1,900 | 0.00% | 1,900 |
| 74140 | Rent of Uniforms | 5,419 | 4,014 | 4,700 | 4,233 | 4,825 | 2.66% | 4,825 |
| 74400 | Service & Maintenance Contracts | - | - | 400 | 200 | 400 | 0.00% | 400 |

FUND: Environmental Services Fund 6400
 ORG: Residential Solid Waste 4256
 PROGRAM: Environmental Services 400

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 74500 | Insurance | 3,500 | 3,500 | 3,745 | 3,745 | 3,745 | 0.00% | 3,745 |
| 74520 | Vehicle Insurance | 8,000 | 8,100 | 7,597 | 7,597 | 7,597 | 0.00% | 7,597 |
| 74810 | Fleet Maintenance Charges | 194,574 | 180,082 | 215,000 | 172,268 | 215,000 | 0.00% | 215,000 |
| 74820 | Fleet Fuel Charges | 81,348 | 97,924 | 104,000 | 97,328 | 108,000 | 3.85% | 108,000 |
| 74910 | Dues & Subscriptions | 223 | 223 | 400 | 373 | 400 | 0.00% | 400 |
| 74920 | Claims & Adjustments | - | - | 1,000 | 1,000 | 1,000 | 0.00% | 1,000 |
| Total Operating Expenses | | 852,920 | 818,998 | 886,942 | 838,281 | 896,317 | 1.06% | 896,317 |
| 75400 | Capital Outlay - Vehicles | 360,696 | - | - | - | 685,414 | ~ | 685,414 |
| 75500 | Capital Outlay - Other Equipment | 40,824 | - | - | - | 0 | ~ | 0 |
| Total Capital Outlay | | 401,520 | - | - | - | 685,414 | ~ | 685,414 |
| Total Budget | | 1,932,710 | 1,473,852 | 1,755,897 | 1,611,573 | 2,447,465 | 39.39% | 2,477,553 |

JUSTIFICATION SHEET
FISCAL YEAR 2023-24
FUND: 6400
ORG: 4256

| | | | DEPT REQ | MANAGER SUBMITTED |
|--------------------------------|----------------------------------|---|----------------|----------------------|
| 61210 | Salaries - Regular | 17 full-time employees plus HTH | 566,585 | 580,674 |
| 61220 | Salaries - Overtime | Based on historical | 5,000 | 5,125 |
| 61230 | Salaries - Vacation Payout/Other | 1 SEO employee retirement | 3,840 | 3,936 |
| 61240 | Salaries - Standby | 1 SEO for 2 CB's/payroll | 840 | 861 |
| 61270 | Salaries - Longevity | Compensation in recognition of tenure (see salary sheet) | 6,465 | 6,626 |
| Total Personal Services | | | 582,729 | 597,222 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 44,600 | 45,700 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 71,000 | 77,200 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 8,800 | 8,900 |
| 61830 | Group Insurance Contribution | months | 140,760 | 149,940 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 2,900 | 3,000 |
| 61853 | Workers Compensation Premiums | sum of Salaries-Regular and Salaries-Temp/Parttime per \$100 of salary times WC rate | 5,885 | 4,800 |
| 61870 | Allowances | 1 SEO retirement check and Cell phone reimbursement Env. Services Superintendent (T. Lovick) 252-933-7410. \$32 x 12 | 900 | 900 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate | 8,160 | 8,160 |
| Total Fringe Benefits | | | 283,005 | 298,600 |
| 72110 | Janitorial Supplies | Supplies such as scrub brushes, window cleaners, odor control, and to maintain appearance of vehicles and equipment | 500 | 500 |
| 72300 | Safety & Uniform Supplies | See Justification Schedule | 4,150 | 4,150 |
| 72440 | Sanitation Supplies | See Justification Schedule | 41,200 | 41,200 |
| 72990 | Miscellaneous | Supplies and materials not budgeted in other areas | 200 | 200 |
| 73110 | Meetings & Travel | See Justification Schedule | 1,400 | 1,400 |
| 73360 | Landfill Fees | Landfill fees generated from residential garbage, trash, yard, and construction debris collection @ \$50 per ton for garbage and trash; \$30 per ton for yard debris; \$45 per ton for construction debris. | 506,000 | 506,000 |
| 73950 | Training & Employee Development | See Justification Schedule | 1,900 | 1,900 |
| 74140 | Rent of Uniforms | 16 employees x \$5.61 per week x 52 weeks plus \$3 energy surcharge x 52 weeks | 4,825 | 4,825 |

JUSTIFICATION SHEET
FISCAL YEAR 2023-24
FUND: 6400
ORG: 4256

| | | | DEPT REQ | MANAGER SUBMITTED |
|---------------------------------|---------------------------------|--|------------------|----------------------|
| 74400 | Service & Maintenance Contracts | Service and maintenance of time clock | 400 | 400 |
| 74500 | Insurance | BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR | 3,745 | 3,745 |
| 74520 | Vehicle Insurance | BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR | 7,597 | 7,597 |
| 74810 | Fleet Maintenance Charges | Preventative maintenance and repairs to vehicles and equipment to insure operational readiness based on historical charges | 215,000 | 215,000 |
| 74820 | Fleet Fuel Charges | Diesel (\$2.70/gallon) and unleaded (2.48/gallon) fuel estimates for vehicles and equipment | 108,000 | 108,000 |
| 74910 | Dues & Subscriptions | See Justification Schedule | 400 | 400 |
| 74920 | Claims & Adjustments | BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR | 1,000 | 1,000 |
| Total Operating Expenses | | | 896,317 | 896,317 |
| 75400 | Capital Outlay - Vehicles | Replace vehicle #414 with 2024 Crane Carrier Heil DuraPack 5000 (rear loader), replace vehicle #418 with 2024 Crane Carrier Heil DuraPack Python (side loader) | 685,414 | 685,414 |
| Total Capital Outlay | | | 685,414 | 685,414 |
| Total Budget | | | 2,447,465 | 2,477,553 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-24 | |
|------------------------------------|-------------|---------------------|-------------------|
| FUND: | 6400 | | |
| ORG: | 4256 | | |
| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| | | | |
|--------------------|--|-----------------|-----------------|
| 72300 | Safety & Uniform Supplies | | |
| | Reimbursement of safety boots 24 employees x \$125 each (all employees are entered in this section per HR) | \$ 3,000 | \$ 3,000 |
| | Hard hats, gloves, safety glasses, vests, rainsuits, and other personal protective equipment | 1,150 | 1,150 |
| | Safety incentive is budgeted in PS Admin 6900-7301. | | |
| | | | |
| | | | |
| Total 72300 | Safety & Uniform Supplies | \$ 4,150 | \$ 4,150 |

| | | | |
|--------------------|--|------------------|------------------|
| 72440 | Sanitation Supplies | | |
| | Replacement of residential roll out garbage carts 350 carts x \$75/cart | \$ 26,300 | \$ 26,300 |
| | Replacement lids for garbage carts 200 lids @\$19.00 (increase in cost) | \$ 3,800 | \$ 3,800 |
| | Additional cost of freight for garbage carts and lids (increase in cost) | \$ 4,300 | \$ 4,300 |
| | Supplies for truck washing | \$ 1,800 | \$ 1,800 |
| | Operational supplies such as Oil Dri, cleaners, odor control, etc. | 5,000 | 5,000 |
| Total 72440 | Sanitation Supplies | \$ 41,200 | \$ 41,200 |

| | | | |
|--------------------|--|-----------------|-----------------|
| 73110 | Meetings & Travel | | |
| | APWA and NC SWANA conference | \$ 800 | \$ 800 |
| | Employee morale is budgeted in PS Admin 6900-7301. | | |
| | C. Gray & R. Olds (262 x 2 people) Vector Training | 600 | 600 |
| Total 73110 | Meetings & Travel | \$ 1,400 | \$ 1,400 |

| 73950 | Training & Employee Development | | |
|--------------------|---|-----------------|-----------------|
| | CDL class, training, application, permit and license (\$400 x 1 employee) | \$ 400 | \$ 400 |
| | CDL renewal reimbursements (\$108 x 7 employees) | 760 | 760 |
| | Conference registration fees for APWA and SWANA | 340 | 340 |
| | Training manual, class, exam Vector Training | 400 | 400 |
| | | | |
| Total 73950 | Training & Employee Development | \$ 1,900 | \$ 1,900 |

| 74910 | Dues & Subscriptions | | |
|--------------------|--|---------------|---------------|
| | Annual dues for Solid Waste Association for NC SWANA | \$ 250 | \$ 250 |
| | Carolina Recycling Association | 150 | 150 |
| Total 74910 | Dues & Subscriptions | \$ 400 | \$ 400 |

[illegible]

FUND: Environmental Services Fund 6400
 ORG: Recycling 4257
 PROGRAM: Environmental Services 400

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 61210 | Salaries - Regular | 26,721 | 28,322 | 33,481 | 33,102 | 33,588 | 0.32% | 34,423 |
| 61220 | Salaries - Overtime | 317 | - | 600 | 200 | 600 | 0.00% | 615 |
| 61270 | Salaries - Longevity | 400 | 400 | 499 | 499 | 499 | 0.04% | 512 |
| Total Personal Services | | 27,437 | 28,721 | 34,580 | 33,801 | 34,687 | 0.31% | 35,550 |
| 61810 | Social Security Contribution | 2,005 | 2,108 | 2,700 | 2,541 | 2,700 | 0.00% | 2,800 |
| 61820 | Retirement Contribution | 2,812 | 3,298 | 4,300 | 4,041 | 4,300 | 0.00% | 4,600 |
| 61825 | Supplemental RET. (401K) | 406 | 424 | 600 | 500 | 600 | 0.00% | 600 |
| 61830 | Group Insurance Contribution | 8,243 | 7,900 | 8,496 | 8,281 | 8,280 | -2.54% | 8,820 |
| 61832 | Group Term Insurance | 112 | 111 | 200 | 109 | 200 | 0.00% | 200 |
| 61853 | Workers Compensation Premiums | 100 | 100 | 749 | 866 | 749 | 0.00% | 300 |
| 61871 | Wellness Benefit | 465 | 480 | 480 | 35 | 480 | 0.00% | 480 |
| Total Fringe Benefits | | 14,143 | 14,421 | 17,525 | 16,374 | 17,309 | -1.23% | 17,800 |
| 72300 | Safety & Uniform Supplies | 188 | 195 | 200 | 169 | 200 | 0.00% | 200 |
| 72440 | Sanitation Supplies | 7,404 | 9,677 | 12,500 | 11,440 | 15,500 | 24.00% | 15,500 |
| 73110 | Meetings & Travel | 10 | - | 500 | 100 | 450 | -10.00% | 450 |
| 73700 | Advertising | - | 1,000 | 1,000 | 1,000 | 1,000 | 0.00% | 1,000 |
| 73950 | Training & Employee Development | 150 | - | 400 | 400 | 400 | 0.00% | 400 |
| 74140 | Rent of Uniforms | 274 | 227 | 300 | 300 | 450 | 50.00% | 450 |
| 74401 | Recycling Transporting Contracts | 44,882 | 60,161 | 70,000 | 61,918 | 70,000 | 0.00% | 70,000 |
| 74500 | Insurance | 423 | 500 | 535 | 535 | 535 | 0.00% | 535 |
| Total Operating Expenses | | 53,332 | 71,759 | 85,435 | 75,862 | 88,535 | 3.63% | 88,535 |
| Total Budget | | 94,912 | 114,901 | 137,540 | 126,037 | 140,531 | 2.17% | 141,885 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|-------------------------|-------------------------------|---|---------------------|-------------------|
| FUND: 6400 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 4257 | | | | |
| 61210 | Salaries - Regular | Full-time employee salary, plus HTH | 33,588 | 34,423 |
| 61220 | Salaries - Overtime | Estimated 24 hrs for adverse weather | 600 | 615 |
| 61270 | Salaries - Longevity | Compensation in recognition of tenure | 499 | 512 |
| Total Personal Services | | | 34,687 | 35,550 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 2,700 | 2,800 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 4,300 | 4,600 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 600 | 600 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 8,280 | 8,820 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 200 | 200 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate | 749 | 300 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate | 480 | 480 |
| Total Fringe Benefits | | | 17,309 | 17,800 |
| 72300 | Safety & Uniform Supplies | Hard hats, gloves, safety glasses, rain suits, and other personal protective equipment to safe guard employee | 200 | 200 |
| 72440 | Sanitation Supplies | See Justification Schedule | 15,500 | 15,500 |
| 73110 | Meetings & Travel | Carolina Recycle Association Conference | 450 | 450 |

JUSTIFICATION SHEET**FISCAL YEAR 2023-24****FUND: 6400****ORG: 4257**

| | | | DEPT REQ | MANAGER SUBMITTED |
|---------------------------------|----------------------------------|---|----------------|----------------------|
| 73700 | Advertising | Newspaper advertising and other promotional materials to inform and anticipate changes pertaining to recycle programs | 1,000 | 1,000 |
| 73950 | Training & Employee Development | Registration for Carolina Recycle Association Conference | 400 | 400 |
| 74140 | Rent of Uniforms | 1 employee x \$5.61 per week x 52 weeks plus \$3 energy surcharge x 52 weeks. | 450 | 450 |
| 74401 | Recycling Transporting Contracts | Transportation of recyclables to Recycle facility, estimate (55 tons/month x \$105 per ton x 12 months). (GFL is unable to determine any rate increase at this time. Their increases are generally effective January 1.) Recycle fees are based on market | 70,000 | 70,000 |
| 74500 | Insurance | BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR | 535 | 535 |
| Total Operating Expenses | | | 88,535 | 88,535 |
| Total Budget | | | 140,531 | 141,885 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-24 | |
|------------------------------------|-------------|---------------------|----------------------|
| FUND: | 6400 | | |
| ORG: | 4257 | | |
| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| 72440 | Sanitation Supplies | | |
|-------------|--|-----------|-----------|
| | Replacement of recycle carts (180 carts x \$75 per cart) | \$ 13,500 | \$ 13,500 |
| | Additional cost of freight for recycle carts | 1,000 | 1,000 |
| | Operational supplies such as Oil Dri, cleaners and unexpected expenditures for replacement of carts. | 1,000 | 1,000 |
| | | | |
| | | | |
| Total 72440 | Sanitation Supplies | \$ 15,500 | \$ 15,500 |

FUND: Environmental Services Fund
 ORG: Transfers
 PROGRAM: Transfers

6400
 8000
 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|---|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 88594 | Transfers to Fund Balance | - | - | 272,301 | 485,661 | 307,004 | ~ | 167,418 |
| 88700 | Shared Services Cost-General Fund (1100) | 391,971 | 395,692 | 415,813 | 415,813 | 415,813 | 5.09% | 466,074 |
| 88701 | Shared Services Cost-Public Services Fund (6900) | 340,858 | 346,246 | 355,786 | 355,786 | 355,786 | 2.76% | 374,949 |
| 88702 | Shared Services Cost-Facilities & Property Management Fund (7200) | 47,235 | 42,664 | 58,565 | 58,565 | 58,565 | 37.27% | 50,236 |
| 88703 | Shared Services Cost-Employee Health & Insurance Fund (7100) | 28,947 | 28,141 | 26,312 | 26,312 | 26,312 | -6.50% | 35,294 |
| 88705 | Shared Services Cost-Fleet Maintenance Fund (7140) | 185,101 | 185,338 | 188,043 | 188,043 | 188,043 | 1.46% | 221,595 |
| 88706 | Shared Services Cost-Health Insurance Fund (7120) | 8,074 | 8,085 | - | - | 0 | -100.00% | 0 |
| Total Budget | | 1,002,186 | 1,006,166 | 1,316,820 | 1,530,180 | 1,351,523 | 34.32% | 1,315,566 |

PROOF TOTALS 1,002,186 1,006,166 1,316,820 1,530,180 1,351,523 1,315,566

FUND: Environmental Services Fund
 ORG: Non Departmental
 PROGRAM: Non Departmental

6400
 9999
 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | ESTIMATED YEAR END JUN 30 | FY 23-24 Dept Request | FY22 Adopted V. FY23 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|--|--------------------|--------------------|-----------------------------------|---------------------------------|--------------------------|---|----------------------------------|
| 53213 | Solid Waste Disposal Tax Reimbursement | 15,085 | 14,984 | 15,000 | 16,367 | 16,000 | 6.67% | 16,000 |
| 53680 | Refuse Collection - Residential | 2,663,043 | 2,662,679 | 2,633,471 | 2,652,196 | 2,678,226 | 1.70% | 2,678,226 |
| 53681 | Refuse Collection - Commercial | 1,552,898 | 1,590,121 | 1,585,366 | 1,603,432 | 1,585,366 | 0.00% | 1,585,366 |
| 53684 | Recycling Fee | - | - | - | 2 | 0 | ~ | 0 |
| 53703 | Service Charge - Late Penalty | - | (2) | 20,000 | 7,352 | 20,000 | 0.00% | 20,000 |
| 53831 | Investment Earnings | 1,481 | 2,471 | 2,000 | 5,778 | 5,000 | 150.00% | 5,000 |
| 53836 | Sale of Surplus Property | - | 5,000 | - | - | 0 | ~ | 0 |
| 53840 | Miscellaneous | 2,647 | 131 | 2,000 | 990 | 2,000 | 0.00% | 2,000 |
| 53910 | Debt Issued | - | 31,924 | - | - | 1,054,406 | ~ | 1,054,406 |
| Total Budget | | 4,235,153 | 4,307,308 | 4,257,837 | 4,286,116 | 5,360,998 | 24.46% | 5,360,998 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|-------------------------|---|-----------------------------|---------------------|-------------------|
| FUND: 6400 ORG: 8000 | | | DEPT REQ | MANAGER SUBMITTED |
| | | | | |
| 88594 | Transfers to Fund Balance | Surplus of projected funds. | 307,004 | 167,418 |
| 88700 | Shared Services Cost-General Fund (1100) | BASED ON PREVIOUS YEAR | 415,813 | 466,074 |
| 88701 | Shared Services Cost-Public Services Fund (6900) | BASED ON PREVIOUS YEAR | 355,786 | 374,949 |
| 88702 | Shared Services Cost-Facilities & Property Management Fund (7200) | BASED ON PREVIOUS YEAR | 58,565 | 50,236 |
| 88703 | Shared Services Cost-Employee Health & Insurance Fund (7100) | BASED ON PREVIOUS YEAR | 26,312 | 35,294 |
| 88705 | Shared Services Cost-Fleet Maintenance Fund (7140) | BASED ON PREVIOUS YEAR | 188,043 | 221,595 |
| Total Budget | | | 1,351,523 | 1,315,566 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|--|---|---------------------|-------------------|
| FUND: 6400 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 9999 | | | | |
| 53213 | Solid Waste Disposal Tax Reimbursement | Disbursed by state quarterly, from \$2 Solid Waste Disposal Tax Revenue. | 16,000 | 16,000 |
| 53680 | Refuse Collection - Residential | 7,181 Residential customers (\$31.08/mth x 12 mths) | 2,678,226 | 2,678,226 |
| 53681 | Refuse Collection - Commercial | Based on FY21/22 historical data and actual dumpsters and commercial carts. | 1,585,366 | 1,585,366 |
| 53703 | Service Charge - Late Penalty | Based on historical data. | 20,000 | 20,000 |
| 53831 | Investment Earnings | Based on historical data. | 5,000 | 5,000 |
| 53840 | Miscellaneous | Potential revenue from sale of white goods and other recyclables. | 2,000 | 2,000 |
| 53910 | Debt Issued | Financing for 3 garbage trucks | 1,054,406 | 1,054,406 |
| Total Budget | | | 5,360,998 | 5,360,998 |

FUND: Environmental Services Fund 6400
ORG: Debt Service 9100
PROGRAM: Debt Service 910

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|--------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 77110 | Installment Contracts | 350,202 | 255,536 | 105,932 | 105,932 | 108,670 | 2.58% | 108,670 |
| 77210 | Installment Contracts Interest | 24,098 | 18,791 | 13,410 | 13,410 | 10,765 | -19.73% | 10,765 |
| Total Budget | | 374,301 | 274,327 | 119,342 | 119,341 | 119,434 | 0.08% | 119,434 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|--------------------------------|---------------------|---------------------|-------------------|
| FUND: 6400 | | | | |
| ORG: 9100 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 77110 | Installment Contracts | PROVIDED BY FINANCE | 108,670 | 108,670 |
| 77210 | Installment Contracts Interest | PROVIDED BY FINANCE | 10,765 | 10,765 |
| Total Budget | | | 119,434 | 119,434 |

MISSION: *To deliver professional, responsive, efficient and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance and protect the prosperity and quality of life in Kinston and its service area.*

DESCRIPTION OF SERVICES: The Stormwater Section in the Water Resources Division is comprised of 10 employees, 1 part time and 9 full time; it has a construction and maintenance crew, a ditch maintenance crew, and 2 street sweepers. The Stormwater Section is responsible for maintaining over 88 miles of pipe, 2,000 catch basins/inlets, 36 miles of streams, 100 miles of curb and gutter and 12 BMP's.

HIGHLIGHTS FROM FY 2022-23:

1. Started Adkin Branch Flood Mitigation Design work with grant funding from Golden Leaf and the N.C. Division of Emergency Management.
2. Obtained \$400,000 AIA grant to perform stormwater infrastructure evaluations.
3. Performed pilot project using leaf truck from Environmental Services to increase street cleaning efforts.
4. Considering deployment of a "trash trout" to remove trash from local streams – program offered by Sound Rivers.

GOALS FOR FY 2023-24:

1. Pursue additional construction funding for Adkin Branch Flood Mitigation Project.
2. Complete video inspections and testing for system evaluations under AIA grant to identify future repair/replacement needs and update Capital Improvement Plan.
3. Requesting to increase from 1 FT/1 PT street sweeper operators to 1 FT/2 PT operators to increase street cleaning hours by 25%.

FUND: Stormwater Fund 6500
 ORG: Stormwater 7501
 PROGRAM: Stormwater 710

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------|----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 61210 | Salaries - Regular | 198,116 | 157,148 | 296,862 | 234,126 | 290,612 | -2.11% | 297,842 |
| 61220 | Salaries - Overtime | 9,897 | 9,961 | 10,000 | 6,657 | 10,000 | 0.00% | 10,250 |
| 61230 | Salaries - Vacation Payout/Other | 6,290 | 783 | 1,500 | - | 1,500 | 0.00% | 1,538 |
| 61240 | Salaries - Standby | 322 | 695 | 2,000 | 549 | 2,000 | 0.00% | 2,050 |
| 61260 | Salaries-Temp/Part-time | 9,821 | 10,500 | 34,433 | 14,183 | 50,250 | 45.94% | 50,250 |
| 61270 | Salaries - Longevity | 2,900 | 1,441 | 1,783 | 1,699 | 1,834 | 2.86% | 1,880 |
| Total Personal Services | | 227,346 | 180,528 | 346,578 | 257,214 | 356,196 | 2.78% | 363,809 |
| 61810 | Social Security Contribution | 16,901 | 13,409 | 26,600 | 19,488 | 27,300 | 2.63% | 27,900 |
| 61820 | Retirement Contribution | 22,335 | 19,541 | 40,500 | 29,964 | 37,300 | -7.90% | 40,500 |
| 61825 | Supplemental RET. (401K) | 3,131 | 2,547 | 5,000 | 3,720 | 4,600 | -8.00% | 4,700 |
| 61830 | Group Insurance Contribution | 53,938 | 38,149 | 76,464 | 64,061 | 66,240 | -13.37% | 70,560 |
| 61832 | Group Term Insurance | 826 | 574 | 1,600 | 735 | 1,500 | -6.25% | 1,600 |
| 61853 | Workers Compensation Premiums | 2,800 | 2,800 | 4,066 | 4,701 | 4,066 | 0.00% | 2,900 |
| 61870 | Allowances | 500 | - | - | - | 0 | ~ | 0 |
| 61871 | Wellness Benefit | 2,570 | 2,045 | 4,320 | 955 | 3,840 | -11.11% | 3,840 |
| Total Fringe Benefits | | 103,001 | 79,066 | 158,550 | 123,624 | 144,846 | -8.64% | 152,000 |
| 72200 | Small Tools & Hand Supplies | 1,334 | 3,433 | 5,000 | 4,063 | 5,000 | 0.00% | 5,000 |
| 72220 | Storm Sewer and Supplies | 35,393 | 25,015 | 30,000 | 27,787 | 30,000 | 0.00% | 30,000 |
| 72240 | Curb & Gutter Supplies | 3,558 | - | 25,000 | 15,000 | 25,000 | 0.00% | 25,000 |
| 72260 | Drainage Maintenance Supplies | 2,754 | 2,140 | 3,000 | 2,946 | 3,000 | 0.00% | 3,000 |
| 72300 | Safety & Uniform Supplies | 4,700 | 2,283 | 3,300 | 2,867 | 3,100 | -6.06% | 3,100 |
| 72310 | Education/Program Supplies | 47 | 500 | 500 | 500 | 500 | 0.00% | 500 |
| 72990 | Miscellaneous | 670 | 878 | 1,000 | 803 | 2,800 | 180.00% | 2,800 |
| 73110 | Meetings & Travel | 193 | 71 | 1,200 | 800 | 1,000 | -16.67% | 1,000 |
| 73220 | Cellular Telephone Services | 625 | 1,130 | 600 | 586 | 0 | -100.00% | 0 |
| 73360 | Landfill Fees | - | - | 1,200 | 500 | 1,200 | 0.00% | 1,200 |
| 73410 | Printing Costs | - | 418 | 600 | 600 | 600 | 0.00% | 600 |

FUND: Stormwater Fund 6500
ORG: Stormwater 7501
PROGRAM: Stormwater 710

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|---------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 73520 | Equipment Repair/Maintenance | 101 | 170 | 500 | 1,512 | 500 | 0.00% | 500 |
| 73700 | Advertising | 26 | - | 300 | 300 | 300 | 0.00% | 300 |
| 73950 | Training & Employee Development | 1,489 | 1,846 | 4,800 | 1,794 | 4,800 | 0.00% | 4,800 |
| 74140 | Rent of Uniforms | 2,019 | 1,546 | 3,000 | 1,920 | 3,100 | 3.33% | 3,100 |
| 74390 | Rent of Other Equipment | 150 | - | 5,000 | 4,500 | 5,000 | 0.00% | 5,000 |
| 74500 | Insurance | 6,000 | 6,000 | 5,350 | 5,350 | 5,350 | 0.00% | 5,350 |
| 74520 | Vehicle Insurance | 3,500 | 4,000 | 4,280 | 4,280 | 4,280 | 0.00% | 4,280 |
| 74810 | Fleet Maintenance Charges | 49,863 | 32,201 | 45,000 | 60,725 | 45,000 | 0.00% | 45,000 |
| 74820 | Fleet Fuel Charges | 13,700 | 18,596 | 22,900 | 19,016 | 23,900 | 4.37% | 23,900 |
| 74910 | Dues and Subscription | 2,879 | 2,826 | 3,000 | 2,965 | 3,000 | 0.00% | 3,000 |
| 74920 | Claims & Adjustments | - | - | 1,000 | 1,000 | 1,000 | 0.00% | 1,000 |
| 74990 | Miscellaneous | 50 | - | 500 | 500 | 500 | 0.00% | 500 |
| Total Operating Expenses | | 129,050 | 103,052 | 167,030 | 160,312 | 168,930 | 1.14% | 168,930 |
| 75400 | Capital Outlay - Vehicles | - | - | - | - | 149,148 | ~ | 149,148 |
| 75500 | Capital Outlay - Equipment | - | 6,650 | - | - | 0 | ~ | 0 |
| 75990 | Capital Outlay - Other | 14,028 | 8,000 | - | - | 0 | ~ | 0 |
| Total Capital Outlay | | 14,028 | 14,650 | - | - | 149,148 | ~ | 149,148 |
| Total Budget | | 473,425 | 377,296 | 672,158 | 541,150 | 819,119 | 21.86% | 833,887 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|----------------------------------|--|---------------------|-------------------|
| FUND: 6500 | | | | |
| ORG: 7501 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 61210 | Salaries - Regular | Salaries for full time employees per Salary Sheet plus HTH. | 290,612 | 297,842 |
| 61220 | Salaries - Overtime | Primarily for emergency operations during severe weather (does not include disaster events) | 10,000 | 10,250 |
| 61230 | Salaries - Vacation Payout/Other | Based on historical expenditures | 1,500 | 1,538 |
| 61240 | Salaries - Standby | Standby for one employee during imminent storms | 2,000 | 2,050 |
| 61260 | Salaries-Temp/Part-time | 2 Street Sweeper Operators and Heavy Equipment Operator | 50,250 | 50,250 |
| 61270 | Salaries - Longevity | Compensation in recognition of tenure (see Salary Sheet) | 1,834 | 1,880 |
| | Total Personal Services | | 356,196 | 363,809 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 27,300 | 27,900 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 37,300 | 40,500 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 4,600 | 4,700 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 66,240 | 70,560 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 1,500 | 1,600 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate | 4,066 | 2,900 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate | 3,840 | 3,840 |
| | Total Fringe Benefits | | 144,846 | 152,000 |
| 72200 | Small Tools & Hand Supplies | Replace weed eaters, shovels, truck supplies, and other miscellaneous tools | 5,000 | 5,000 |
| 72220 | Storm Sewer and Supplies | Pipe, concrete, and inlet components to repair and maintain the City's stormwater system | 30,000 | 30,000 |
| 72240 | Curb & Gutter Supplies | Concrete and other supplies to repair curb and gutter damaged by tree roots, utility cuts, etc.; to prepare for street resurfacing project. | 25,000 | 25,000 |
| 72260 | Drainage Maintenance Supplies | Herbicide and erosion control supplies for sidewalks, ditches, and City rights-of-way | 3,000 | 3,000 |
| 72300 | Safety & Uniform Supplies | See Justification Schedule | 3,100 | 3,100 |
| 72310 | Education/Program Supplies | Supplies for school / group presentations | 500 | 500 |
| 72990 | Miscellaneous | See Justification Schedule | 2,800 | 2,800 |
| 73110 | Meetings & Travel | Hotel and travel expenses associated with training, career development, certifications, and conferences | 1,000 | 1,000 |
| 73360 | Landfill Fees | Landfill fees for disposal of demolition debris | 1,200 | 1,200 |
| 73410 | Printing Costs | Bill inserts letter to customer, etc. | 600 | 600 |
| 73520 | Equipment Repair/Maintenance | Repair and service concrete saws, weed eaters, hydraulic tools, sprayers, etc. | 500 | 500 |
| 73700 | Advertising | Project ads, announcements, etc. | 300 | 300 |
| 73950 | Training & Employee Development | See Justification Schedule | 4,800 | 4,800 |
| 74140 | Rent of Uniforms | 10 employees x \$5.61 per week x 52 weeks + \$3.00 surcharge x 52 weeks | 3,100 | 3,100 |
| 74390 | Rent of Other Equipment | Rental of specialty equipment for stormwater projects | 5,000 | 5,000 |
| 74500 | Insurance | Based on previous year, to be provided by HR | 5,350 | 5,350 |
| 74520 | Vehicle Insurance | Based on previous year, to be provided by HR | 4,280 | 4,280 |
| 74810 | Fleet Maintenance Charges | Preventative maintenance and repair needs on equipment for operational readiness | 45,000 | 45,000 |
| 74820 | Fleet Fuel Charges | Gasoline and Diesel fuel for vehicles and equipment 9,000 gallons (2,000 gallons of gasoline @ \$2.48 per gallon = \$4,960 and 7,000 gallons of Diesel @ \$2.70 per gallon = \$18,900) | 23,900 | 23,900 |
| 74910 | Dues and Subscription | Clean Water Education Partnership | 3,000 | 3,000 |
| 74920 | Claims & Adjustments | Based on previous year, to be provided by HR | 1,000 | 1,000 |
| 74990 | Miscellaneous | Permit fees for projects | 500 | 500 |
| | Total Operating Expenses | | 168,930 | 168,930 |
| 75400 | Capital Outlay - Vehicles | Replace Dump Truck #577 single axle with 2024 HV607 (Double Axle) for hauling salt, snow operations, stone, and debris | 149,148 | 149,148 |
| | Total Capital Outlay | | 149,148 | 149,148 |
| | Total Budget | | 819,119 | 833,887 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-24 | |
|------------------------------------|-------------|---------------------|----------------------|
| FUND: | 6500 | | |
| ORG: | 7501 | | |
| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| | | | |
|--------------------|--|-----------------|-----------------|
| 72300 | Safety & Uniform Supplies | | |
| | Hard hats, gloves, safety glasses, hearing protection, etc. for employee protections | \$ 1,050 | \$ 1,050 |
| | Annual reimbursement for the purchase of steel toed safety shoes | 1,250 | 1,250 |
| | Replace work zone safety signs | 800 | 800 |
| | Safety incentives budgeted in PS Admin. 6900-7301 | | |
| Total 72300 | Safety & Uniform Supplies | \$ 3,100 | \$ 3,100 |

| | | | |
|--------------------|---|-----------------|-----------------|
| 72990 | Miscellaneous | | |
| | Lumber for forms, water coolers, and other items not budgeted elsewhere | \$ 1,000 | \$ 1,000 |
| | Replace 1 Microsoft Surface Pro with data capabilities | 1,800 | 1,800 |
| Total 72990 | Miscellaneous | \$ 2,800 | \$ 2,800 |

| | | | |
|--------------------|--|-----------------|-----------------|
| 73950 | Training & Employee Development | | |
| | Provide required training for employees in confined spaces/trenching & shoring (10 x \$50 per employee) | \$ 500 | \$ 500 |
| | Provide training as an incentive by utilizing a career development program to further the skills of employees and provide better service to our citizens | 2,600 | 2,600 |
| | CDL License renewals | 500 | 500 |
| | CDL Training, Permit and License | 1,200 | 1,200 |
| | | | |
| Total 73950 | Training & Employee Development | \$ 4,800 | \$ 4,800 |

| CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000 | | | | | | | | | | | | | | FISCAL YEAR 2023-24 | | |
|--|-----------|-----------------------------------|---------|--------------|------------------|----------|----------|----------|---|-------------------------|------------------------------------|----------|---------------|------------------------------------|------------------------|-------------------|
| FUND: 6500 | | | | | | | | | | | | | | | | |
| ORG: 7501 | | | | | | | | | | | | | | | | |
| CAPITAL OUTLAY - MOTOR VEHICLES | | | Estim | Purchase | Maintenance Cost | | | | | | | | | | | |
| 75400 | Vehicle # | Retiring Vehicle Year/ Make Model | Mileage | Auction Proc | Cost | FY 20-21 | FY 21-22 | FY 22-23 | Replacement Vehicle Year/Make Model | Dealer Replacement Cost | GVW 26,000 LBS OR GREATER (YES/NO) | ROAD TAX | TAGS (\$6.00) | APPLICABLE UPFIT COST OTHER VENDOR | TOTAL REPLACEMENT COST | Manager Submitted |
| | 577 | 2000 Chevrolet Dump Truck | 70,046 | 4,000.00 | 45,115.50 | 1,291.16 | 362.90 | 677.92 | 2024 International Dump Truck HV607 SBA | 147,141.73 | YES | 2,000.00 | 6.00 | | 149,147.73 | 149,147.73 |
| | | | | | | | | | | | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | | 0.00 | | | 0.00 | |
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| | | | | | | | | | | | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | | 0.00 | | | 0.00 | |
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| | | | | | | | | | | | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | | 0.00 | | | 0.00 | |
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FUND: Stormwater Fund
 ORG: Transfers
 PROGRAM: Transfers

6500
 8000
 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| | OBJECT OF EXPENDITURE | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-------|---|--------------------|--------------------|--------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 88515 | Transfers to Capital Projects | - | - | - | 109,980 | 0 | ~ | 0 |
| 88545 | Transfers to Capital Reserve | - | - | 50,000 | - | 0 | -100.00% | 0 |
| 88594 | Transfers to Fund Balance | - | - | 46,528 | 121,355 | 106,514 | 128.92% | 66,415 |
| 88700 | Shared Services Cost-General Fund (1100) | 136,002 | 137,188 | 137,707 | 137,707 | 137,707 | 0.00% | 150,038 |
| 88701 | Shared Services Cost-Public Services Fund (6900) | 64,906 | 65,922 | 68,186 | 68,186 | 68,186 | 0.00% | 73,115 |
| 88702 | Shared Services Cost-Facilities & Property Management Fund (7200) | 239 | 218 | 312 | 312 | 312 | 0.00% | 260 |
| 88703 | Shared Services Cost-Employee Health & Insurance Fund (7100) | 45,701 | 45,482 | 45,381 | 45,381 | 45,381 | 0.00% | 49,767 |
| 88705 | Shared Services Cost-Fleet Maintenance Fund (7140) | 30,347 | 30,386 | 30,829 | 30,829 | 30,829 | 0.00% | 34,565 |
| 88706 | Shared Services Cost-Health Insurance Fund (7120) | 2,936 | 2,940 | - | - | 0 | ~ | 0 |
| | Total Budget | 280,131 | 282,136 | 378,943 | 513,750 | 388,929 | 2.64% | 374,160 |

PROOF TOTALS 280,131 282,136 378,943 513,750 388,929 374,160

FUND: Stormwater Fund
 ORG: Non Departmental
 PROGRAM: Non Departmental

6500
 9999
 999

FISCAL YEAR 2021-22

Note: * = Item less than \$500; ~ = Division by zero

| | OBJECT OF EXPENDITURE | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | ESTIMATED YEAR END JUN 30 | FY 23-24 Dept Request | FY22 Adopted V. FY23 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-------|--------------------------|--------------------|--------------------|--------------------------------|---------------------------------|--------------------------|---|----------------------------------|
| 53728 | Stormwater Fees | 1,027,180 | 1,027,777 | 1,025,000 | 1,026,500 | 1,026,500 | 0.15% | 1,026,500 |
| 53831 | Investment Earnings | 1,125 | 2,243 | 1,700 | 4,000 | 4,000 | 135.29% | 4,000 |
| 53836 | Sale Of Surplus Property | - | - | - | - | 4,000 | ~ | 4,000 |
| 53840 | Miscellaneous | 23,365 | 25,365 | 24,400 | 24,400 | 24,400 | 0.00% | 24,400 |
| 53910 | Proceeds from Borrowing | - | - | - | - | 149,148 | ~ | 149,148 |
| | Total Budget | 1,051,670 | 1,055,385 | 1,051,100 | 1,054,900 | 1,208,048 | 14.93% | 1,208,048 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|---|---|---------------------|----------------------|
| FUND: 6500 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 8000 | | | | |
| 88594 | Transfers to Fund Balance | | 106,514 | 66,415 |
| 88700 | Shared Services Cost-General Fund (1100) | Based on previous year - to be confirmed by Finance | 137,707 | 150,038 |
| 88701 | Shared Services Cost-Public Services Fund (6900) | Based on previous year - to be confirmed by Finance | 68,186 | 73,115 |
| 88702 | Shared Services Cost-Facilities & Property Management Fund (7200) | Based on previous year - to be confirmed by Finance | 312 | 260 |
| 88703 | Shared Services Cost-Employee Health & Insurance Fund (7100) | Based on previous year - to be confirmed by Finance | 45,381 | 49,767 |
| 88705 | Shared Services Cost-Fleet Maintenance Fund (7140) | Based on previous year - to be confirmed by Finance | 30,829 | 34,565 |
| 88706 | Shared Services Cost-Health Insurance Fund (7120) | | | |
| Total Budget | | | 388,929 | 374,160 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|--------------------------|---|---------------------|----------------------|
| FUND: 6500 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 9999 | | | | |
| 53728 | Stormwater Fees | Based on Historical Earnings | 1,026,500 | 1,026,500 |
| 53831 | Investment Earnings | Based on Historical Earnings | 4,000 | 4,000 |
| 53836 | Sale Of Surplus Property | Sale of dump truck being replaced | 4,000 | 4,000 |
| 53840 | Miscellaneous | NCDOT Street Sweeping Charges | 24,400 | 24,400 |
| 53910 | Proceeds from Borrowing | Loan proceed for dump truck replacement | 149,148 | 149,148 |
| Total Budget | | | 1,208,048 | 1,208,048 |

FUND: Stormwater Fund 6500
 ORG: Debt Service 9100
 PROGRAM: Debt Service 910

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|--------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 77110 | Installment Contracts | 51,725 | 0 | | 0 | 0 | ~ | 0 |
| 77210 | Installment Contracts Interest | 759 | 0 | | 0 | 0 | ~ | 0 |
| | Total Budget | 52,485 | 0 | 0 | 0 | 0 | ~ | 0 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|--------------------------------|---|---------------------|-------------------|
| FUND: 6500 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 9100 | | | | |
| | | | | |
| 77110 | Installment Contracts | PROVIDED BY FINANCE - no debt service scheduled | 0 | |
| 77210 | Installment Contracts Interest | PROVIDED BY FINANCE - no debt service scheduled | 0 | |
| | Total Budget | | 0 | 0 |

MISSION: *To deliver professional, responsive, efficient, and effective public services to all citizens and the community through responsible utilization and conservation of public funds and resources in order to promote, enhance, and protect the prosperity and quality of life in Kinston and its service area.*

DESCRIPTION OF SERVICES: The Public Services Fund consists of three divisions: Administration, Business Office and Meter Services. Administration provides senior leadership, management and support services to all Public Services staff, including but not limited to, annual budgets, accounting, data management, and personnel related issues. The Business Office division is responsible for providing our 24 hour Customer Service and Dispatching Services Center as well as maintaining a social media presence to keep our customers informed. Meter Services reads, tests, installs, troubleshoots and maintains electric and water meters through our smart grid metering system.

HIGHLIGHTS FROM FY 2022-23:

1. Providing training to Administrative staff and Supervisors on any new updates to City, Finance and HR policies and procedures.
2. Completed the Electric Customer Service Satisfaction Survey.
3. Assist in identifying potential residential load management customers to increase the participation in the program.
4. Began charging late fees again, which we had suspended in 2020 in response to Covid.
5. Cross train employees throughout the year due to resignations/retirement.
6. Training, troubleshooting and installing antennas in areas with poor communication to enhance the SmartGrid meter system.

GOALS FOR FY 2023-24:

1. Continue to cross train Division Administrators to cover various departments.
2. Streamline processing of payroll from all divisions and processes for onboarding, dismissals, promotions, etc.
3. Educate and promote customer use on the IntelHome customer portal.
4. Establish regular newsletters/events for key accounts (large industrial & commercial customers) to provide information on city services and topics to help with utility bills.
5. Maintain 100% communication with smart meters to eliminate manual meter reads.
6. Roll out new residential load management program to reduce electric costs.

FUND: Public Services Fund 6900
ORG: Public Services Administration 7301
PROGRAM: Public Services 730

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------|-------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 61210 | Salaries - Regular | 447,855 | 342,964 | 534,503 | 393,092 | 538,463 | 0.74% | 551,853 |
| 61220 | Salaries - Overtime | 627 | 226 | 1,200 | 583 | 1,200 | 0.00% | 1,230 |
| 61230 | Salaries - Vacation Payout/Other | - | 7,003 | - | - | 0 | ~ | 0 |
| 61251 | Salaries - Merit/Bonus | - | 7,500 | - | - | 0 | ~ | 0 |
| 61270 | Salaries - Longevity | 9,863 | 7,707 | 10,642 | 5,335 | 6,217 | -41.58% | 6,372 |
| Total Personal Services | | 458,345 | 365,401 | 546,345 | 399,010 | 545,880 | -0.09% | 559,455 |
| 61810 | Social Security Contribution | 34,202 | 27,424 | 41,800 | 30,227 | 41,800 | 0.00% | 42,800 |
| 61820 | Retirement Contribution | 46,975 | 41,984 | 66,500 | 47,822 | 66,500 | 0.00% | 72,300 |
| 61825 | Supplemental RET. (401K) | 6,728 | 5,158 | 8,100 | 5,905 | 8,200 | 1.23% | 8,300 |
| 61830 | Group Insurance Contribution | 56,450 | 33,837 | 67,968 | 48,372 | 66,240 | -2.54% | 70,560 |
| 61832 | Group Term Insurance | 1,885 | 1,378 | 2,700 | 720 | 2,800 | 3.70% | 2,800 |
| 61853 | Workers Compensation Premiums | 3,600 | 3,600 | 4,922 | 5,697 | 4,922 | 0.00% | 4,600 |
| 61870 | Allowances | 7,000 | 482 | 6,500 | 5,130 | 6,500 | 0.00% | 6,500 |
| 61871 | Wellness Benefit | 2,750 | 2,880 | 3,840 | 2,260 | 3,840 | 0.00% | 3,840 |
| 61872 | Retiree Wellness Benefit | - | 32 | - | - | 0 | ~ | 0 |
| 61873 | Allowance- Cell Phone Reimbursement | 1,152 | 1,074 | 1,200 | 1,152 | 1,200 | 0.00% | 1,200 |
| Total Fringe Benefits | | 160,743 | 117,850 | 203,530 | 147,285 | 202,002 | -0.75% | 212,900 |
| 71990 | Professional Services -Other | 12,581 | 312 | 20,000 | 12,102 | 20,000 | 0.00% | 20,000 |
| 72300 | Safety & Uniform Supplies | 395 | 911 | 800 | 800 | 3,900 | 387.50% | 3,900 |
| 72600 | Office Supplies & Materials | 6,686 | 6,613 | 10,000 | 9,500 | 10,000 | 0.00% | 10,000 |
| 72601 | Office Equipment | 7,268 | 1,758 | 4,000 | 3,300 | 4,000 | 0.00% | 4,000 |
| 72910 | Data Processing Supplies | 3,801 | 4,993 | 6,500 | 6,500 | 8,400 | 29.23% | 8,400 |
| 72990 | Miscellaneous Supplies | 1,499 | 1,744 | 2,500 | 2,500 | 3,500 | 40.00% | 3,500 |
| 73110 | Meeting & Travel | 2,507 | 2,191 | 4,800 | 4,800 | 10,850 | 126.04% | 10,850 |
| 73200 | Telephone Service | 7,495 | 6,620 | 11,500 | 6,800 | 7,000 | -39.13% | 7,000 |
| 73220 | Cellular Telephone Services | 629 | 930 | 600 | 600 | 16,800 | 2700.00% | 16,800 |

FUND: Public Services Fund 6900
ORG: Public Services Administration 7301
PROGRAM: Public Services 730

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 73250 | Postage | 698 | 579 | 1,600 | 1,400 | 1,600 | 0.00% | 1,600 |
| 73410 | Printing | 942 | 819 | 1,300 | 1,300 | 1,300 | 0.00% | 1,300 |
| 73520 | Equipment Repair & Maintenance | 152 | 1,112 | 1,200 | 600 | 1,200 | 0.00% | 1,200 |
| 73550 | Communication Repair/Maintenance | 661 | 621 | 3,000 | 2,500 | 3,000 | 0.00% | 3,000 |
| 73950 | Training/Employee Development | 2,175 | 1,814 | 4,600 | 1,600 | 4,500 | -2.17% | 4,500 |
| 74400 | Service & Maintenance Contracts | 1,830 | 1,663 | 1,800 | 1,800 | 1,800 | 0.00% | 1,800 |
| 74500 | Insurance | 5,027 | 5,100 | 4,387 | 4,387 | 4,387 | 0.00% | 4,387 |
| 74520 | Vehicle Insurance | 1,311 | 1,400 | 1,498 | 1,498 | 1,498 | 0.00% | 1,498 |
| 74810 | Fleet Maintenance Charges | 453 | 5,939 | 1,500 | 2,500 | 2,500 | 66.67% | 2,500 |
| 74820 | Fleet Fuel Charges | 1,018 | 378 | 2,200 | 669 | 1,800 | -18.18% | 1,800 |
| 74910 | Dues and Subscriptions | 521 | 1,169 | 2,000 | 1,000 | 1,800 | -10.00% | 1,800 |
| Total Operating Expenses | | 57,650 | 46,666 | 85,785 | 66,156 | 109,835 | 28.04% | 109,835 |
| 75200 | Capital Outlay - Data Processing | - | 2,147 | 1,700 | 1,603 | 0 | -100.00% | 0 |
| 75990 | Capital Outlay -Other | 85,420 | - | - | - | 19,200 | ~ | 19,200 |
| Total Capital Outlay | | 85,420 | 2,147 | 1,700 | 1,603 | 19,200 | 1029.41% | 19,200 |
| Total Budget | | 762,158 | 532,064 | 837,360 | 614,054 | 876,917 | 4.72% | 901,390 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|--------------------------------|-------------------------------------|---|---------------------|----------------------|
| FUND: 6900 | | | | |
| ORG: 7301 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 61210 | Salaries - Regular | Salaries for 8 full time employees as per Salary Sheet. | 538,463 | 551,853 |
| 61220 | Salaries - Overtime | Peak workloads for non-exempt staff during adverse weather, budget preparation, annual reports/proposals, and UAC meetings. | 1,200 | 1,230 |
| 61270 | Salaries - Longevity | Compensation in recognition of tenure (see Salary Sheet). | 6,217 | 6,372 |
| Total Personal Services | | | 545,880 | 559,455 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 41,800 | 42,800 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 66,500 | 72,300 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 8,200 | 8,300 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 66,240 | 70,560 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 2,800 | 2,800 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate | 4,922 | 4,600 |
| 61870 | Allowances | Car allowance for Director at \$540 /month (\$6,480) | 6,500 | 6,500 |
| 61871 | Wellness Benefit | \$480 x 8 employees | 3,840 | 3,840 |
| 61873 | Allowance- Cell Phone Reimbursement | Cell phone reimbursement per cell phone policy at \$32/mo for S. Miller 252-361-7592, J. Boyette 252-560-6522; J. Hartley 917-920-7554 | 1,200 | 1,200 |
| Total Fringe Benefits | | | 202,002 | 212,900 |
| 71990 | Professional Services -Other | Legal, Engineering, etc. professional services | 20,000 | 20,000 |
| 72300 | Safety & Uniform Supplies | See Justification Schedule | 3,900 | 3,900 |
| 72600 | Office Supplies & Materials | Office Supplies for all Public Services divisions, to include supplies needed for large, small training rooms, meeting room, and conference room | 10,000 | 10,000 |
| 72601 | Office Equipment | Replacement of equipment such as office chairs, shredders, fax machines, calculators, typewriters, scanners and etc. for all Public Services divisions | 4,000 | 4,000 |
| 72910 | Data Processing Supplies | See Justification Schedule | 8,400 | 8,400 |
| 72990 | Miscellaneous Supplies | Keys, lock repairs, service pins, housekeeping supplies, Christmas decorations, etc. for Public Service Complex, flowers, cards for employee events such as births, hospitalizations, sickness, and deaths | 3,500 | 3,500 |
| 73110 | Meeting & Travel | See Justification Schedule | 10,850 | 10,850 |
| 73200 | Telephone Service | See Justification Schedule | 7,000 | 7,000 |
| 73220 | Cellular Telephone Services | Cellular service for all PS divisions. (This covers tablets, laptops, iphones, hotspots etc.) Includes 2 surface pros for Gil and 6 for David | 16,800 | 16,800 |
| 73250 | Postage | Postage for certified, Federal Express, and UPS ground/overnight mail services for all Public Services | 1,600 | 1,600 |
| 73410 | Printing | Printing informational brochures, notices, business cards, forms etc. and to cover overage costs on lobby copier. | 1,300 | 1,300 |
| 73520 | Equipment Repair & Maintenance | Repairs to items not covered by maintenance contracts or serviced by MIS, includes (2) audio-visual equipment, typewriters, printers, etc. | 1,200 | 1,200 |
| 73550 | Communication Repair/Maintenance | Repairs to radio equipment for all Public Services divisions (approximately 104 radios per Business Office). Includes miscellaneous items such as batteries, antennas, clips, etc.; maintenance also for fax machines located in Admin, Business Office, Customer Service, Fleet Maintenance and Water Reclamation Facility | 3,000 | 3,000 |
| 73950 | Training/Employee Development | See Justification Schedule | 4,500 | 4,500 |
| 74310 | Rent of Reproduction Equipment | See Justification Schedule | | |

JUSTIFICATION SHEET

FISCAL YEAR 2023-24

FUND: 6900

ORG: 7301

| | | | DEPT REQ | MANAGER SUBMITTED |
|---------------------------------|---------------------------------|--|----------------|----------------------|
| 74400 | Service & Maintenance Contracts | Fuel for vehicles (60 gallons/month x 2.48/gallon = \$1,786) | 1,800 | 1,800 |
| 74500 | Insurance | Based on previous budget, to be provided by HR | 4,387 | 4,387 |
| 74520 | Vehicle Insurance | Based on previous budget, to be provided by HR | 1,498 | 1,498 |
| 74810 | Fleet Maintenance Charges | Preventative maintenance on vehicles used by Safety Officer & staff | 2,500 | 2,500 |
| 74820 | Fleet Fuel Charges | Fuel for vehicles (60 gallons/month x 2.48/gallon = \$1,786) | 1,800 | 1,800 |
| 74910 | Dues and Subscriptions | See Justification Schedule | 1,800 | 1,800 |
| Total Operating Expenses | | | 109,835 | 109,835 |
| 75990 | Capital Outlay -Other | Large Metro Message board w/hand operated winch 48"x 96" 130W Solar Panel (\$5,000 covered by Grant) | 19,200 | 19,200 |
| Total Capital Outlay | | | 19,200 | 19,200 |
| Total Budget | | | 876,917 | 901,390 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-24 | |
|------------------------------------|-------------|---------------------|----------------------|
| FUND: | 6900 | | |
| ORG: | 7301 | | |
| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| 72300 | Safety & Uniform Supplies | COST | |
|--------------------|---|-----------------|-----------------|
| | Videos, CD's, posters, training books, certificates, etc. needed for safety program | \$ 775 | \$ 775 |
| | Safety incentive for all PS employees \$125/mth x 12 mths | 1,500 | 1,500 |
| | Safety shoes for Safety Officer \$125 | 125 | 125 |
| | AED machine for Safety Officer city vehicle | 1,500 | 1,500 |
| Total 72300 | Safety & Uniform Supplies | \$ 3,900 | \$ 3,900 |

| 72910 | Data Processing Supplies | COST | |
|--------------------|---|-----------------|-----------------|
| | Toner, ribbons etc. for all Public Services division printers to include water & electric scada supplies/equipment. | \$ 6,500 | \$ 6,500 |
| | Purchase 11 x 17 HP Color Laserjet CP5225dn (Replacing Engineering printer) | 1,900 | 1,900 |
| Total 72910 | Data Processing Supplies | \$ 8,400 | \$ 8,400 |

| 73110 | Meeting & Travel | COST | |
|--------------------|--|------------------|------------------|
| | Public Services Director-AWWA/APPA Conference (\$500), Electricities Conference/Meetings (\$1,000), Misc. Meetings (\$400) | \$ 1,900 | \$ 1,900 |
| | Operations Mgr.- NC Electric Meter School (\$1,250); | \$ 1,250 | \$ 1,250 |
| | Assistant PS Director-AWWA/APPA Conference (\$500); | \$ 500 | \$ 500 |
| | Miscellaneous travel for conferences and training classes (\$1,300) | \$ 1,300 | \$ 1,300 |
| | Administration Career Development: lodging \$165 per night x 2 people x 2 days = \$660; meals \$64.00 per day x 2 people x 2 days = \$256; total \$916 | \$ 1,000 | \$ 1,000 |
| | Employee Appreciation Events for all Public Services @\$30/emp. x 161 employees (full & part-time) = \$4,830 | \$ 4,900 | \$ 4,900 |
| Total 73110 | Meeting & Travel | \$ 10,850 | \$ 10,850 |

| 73200 | Telephone Service | COST | |
|--------------------|---|-----------------|-----------------|
| | Phone (Brightspeed formerly Centurylink) service for all Public Services Division-based on historical | \$ 6,200 | \$ 6,200 |
| | Information Technology Service-State Telephone | 800 | 800 |
| Total 73200 | Telephone Service | \$ 7,000 | \$ 7,000 |

| 73950 | Training/Employee Development | COST | |
|--------------------|---|-----------------|-----------------|
| | Estimated cost for registrations for training & conferences for PS Director: APWA/AWWA Conference (\$600), seminars/workshops (\$200), Electricities Annual Conference (\$1,000), | \$ 1,800 | \$ 1,800 |
| | Estimated cost for Asst. Director | \$ 600 | \$ 600 |
| | Estimated cost for Operations Mgr: NC Electric Meter School | \$ 600 | \$ 600 |
| | Estimated cost for registrations for training & conferences for Safety Officer to include First Aid/CPR/ AED (\$40), Trenching/Shoring & Confined Space (\$60) | \$ 500 | \$ 500 |
| | Miscellaneous/Various Training (\$500) | \$ 500 | \$ 500 |
| | Administrative Career Development | \$ 500 | \$ 500 |
| | | | |
| Total 73950 | Training/Employee Development | \$ 4,500 | \$ 4,500 |

| 74910 | Dues and Subscriptions | COST | |
|--------------------|--|-----------------|-----------------|
| | Various certifications, memberships, dues and subscriptions PS Director training and conferences: AWWA (\$60), NC Board of examiners (\$75), Collections IV (\$50), NCWTF0 Cross Connection (\$30), B-Dist (\$30), B-well (\$30), NCWOA (\$40) | \$ 315 | \$ 315 |
| | Estimated cost for Asst. PS Director | \$ 200 | \$ 200 |
| | Estimated cost for Safety Officer: NC Safety Council (\$600) | \$ 600 | \$ 600 |
| | Kinston Free Press Advertisements | \$ 400 | \$ 400 |
| | Various miscellaneous for all (\$285) | \$ 285 | \$ 285 |
| | | | |
| | | | |
| | | | |
| Total 74910 | Dues and Subscriptions | \$ 1,800 | \$ 1,800 |

| CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000 | | | | | | | | | | | | | | FISCAL YEAR 2023-24 | |
|--|-----------------------------------|---------|--------------|----------|------------------|----------|----------|-------------------------------------|-------------------------|------------------------------------|----------|---------------|------------------------------------|------------------------|-------------------|
| FUND: 6900 | | | | | | | | | | | | | | | |
| ORG: 7301 | | | | | | | | | | | | | | | |
| 75400 CAPITAL OUTLAY-MOTOR VEHICLES | | | Estim | Purchase | Maintenance Cost | | | | | | | | | | |
| Vehicle # | Retiring Vehicle Year/ Make Model | Mileage | Auction Proc | Cost | FY 20-21 | FY 21-22 | FY 22-23 | Replacement Vehicle Year/Make Model | Dealer Replacement Cost | GVW 26,000 LBS OR GREATER (YES/NO) | ROAD TAX | TAGS (\$6.00) | APPLICABLE UPFIT COST OTHER VENDOR | TOTAL REPLACEMENT COST | Manager Submitted |
| | None Requested | | | | | | | | | | 0.00 | | | 0.00 | |
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FUND: Public Services Fund 6900
 ORG: Public Services Billing & Cust Svc 7302
 PROGRAM: Public Services 730

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------|------------------------------------|--------------------|--------------------|--------------------------------|----------------------------------|--------------------------|--|----------------------------------|
| 61210 | Salaries - Regular | 438,044 | 417,821 | 516,102 | 498,024 | 516,776 | 0.13% | 537,985 |
| 61220 | Salaries - Overtime | 20,367 | 27,223 | 38,000 | 38,000 | 38,000 | 0.00% | 38,950 |
| 61230 | Salaries - Vacation Payout/Other | 2,348 | 2,656 | 1,400 | 1,400 | 1,400 | 0.00% | 1,435 |
| 61270 | Salaries - Longevity | 2,854 | 2,642 | 2,805 | 2,927 | 3,360 | 19.79% | 3,444 |
| Total Personal Services | | 463,614 | 450,341 | 558,307 | 540,351 | 559,536 | 0.22% | 581,814 |
| 61810 | Social Security Contribution | 33,946 | 33,212 | 42,800 | 40,667 | 42,900 | 0.23% | 44,600 |
| 61820 | Retirement Contribution | 47,521 | 51,839 | 68,000 | 64,601 | 68,100 | 0.15% | 75,200 |
| 61825 | Supplemental RET. (401K) | 6,877 | 6,691 | 8,400 | 8,058 | 8,400 | 0.00% | 8,700 |
| 61830 | Group Insurance Contribution | 108,773 | 91,239 | 118,944 | 103,830 | 115,920 | -2.54% | 123,480 |
| 61832 | Group Term Insurance | 1,820 | 1,601 | 2,700 | 1,639 | 2,700 | 0.00% | 2,800 |
| 61853 | Workers Compensation Premiums | 3,100 | 3,100 | 4,387 | 4,387 | 4,387 | 0.00% | 4,400 |
| 61870 | Allowances | - | 400 | - | - | 0 | ~ | 0 |
| 61871 | Wellness Benefit | 4,225 | 5,325 | 6,720 | 3,545 | 6,720 | 0.00% | 6,720 |
| 61873 | Allowance-Cell Phone Reimbursement | 773 | 594 | 1,200 | 768 | 1,200 | 0.00% | 1,200 |
| Total Fringe Benefits | | 207,035 | 194,001 | 253,151 | 227,496 | 250,327 | -1.12% | 267,100 |
| 72300 | Safety & Uniforms | 358 | 170 | 300 | 300 | 0 | -100.00% | 0 |
| 72310 | Education/Program Supplies | - | 16 | - | - | 0 | ~ | 0 |
| 72990 | Miscellaneous Supplies | 47 | 355 | 300 | 300 | 300 | 0.00% | 300 |
| 73110 | Meeting & Travel | 195 | 698 | 1,700 | 1,518 | 1,700 | 0.00% | 1,700 |
| 73220 | Cellular Telephone Services | 893 | 1,361 | 1,300 | 1,300 | 0 | -100.00% | 0 |
| 73250 | Postage | 700 | 300 | 1,000 | 1,000 | 1,000 | 0.00% | 1,000 |
| 73290 | Other Communications | 2,920 | 447 | 1,800 | 800 | 1,800 | 0.00% | 1,800 |
| 73392 | Bank Card Collection Fees | 142,153 | 142,751 | 145,000 | 145,000 | 150,000 | 3.45% | 150,000 |
| 73410 | Printing | 93,223 | 94,160 | 100,000 | 100,000 | 104,000 | 4.00% | 104,000 |
| 73950 | Training/Employee Development | 2,910 | 4,173 | 4,300 | 2,200 | 4,300 | 0.00% | 4,300 |
| 74400 | Service & Maintenance Contracts | 17,550 | 17,455 | 25,200 | 21,892 | 25,200 | 0.00% | 25,200 |
| 74500 | Insurance | 2,827 | 2,827 | 1,955 | 1,955 | 1,955 | 0.00% | 1,955 |
| 74920 | Claims & Adjustments | - | - | 1,000 | 1,000 | 1,000 | 0.00% | 1,000 |

FUND: Public Services Fund 6900
ORG: Public Services Billing & Cust Svc 7302
PROGRAM: Public Services 730

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|----------------------------------|--------------------|--------------------|--------------------------------|----------------------------------|--------------------------|--|----------------------------------|
| Total Operating Expenses | | 263,775 | 264,714 | 283,855 | 277,265 | 291,255 | 2.61% | 291,255 |
| 75200 | Capital Outlay - Data Processing | - | 3,416 | 22,100 | 22,218 | 0 | -100.00% | 0 |
| Total Capital Outlay | | 0 | 3,416 | 22,100 | 22,218 | 0 | -100.00% | 0 |
| Total Budget | | 934,424 | 912,472 | 1,117,413 | 1,067,330 | 1,101,118 | -1.46% | 1,140,169 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------------------|------------------------------------|---|---------------------|-------------------|
| FUND: 6900 | | | | |
| ORG: 7302 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 61210 | Salaries - Regular | Salaries for 14 employees plus HTH. Please note some employees work 12hrs/day. | 516,776 | 537,985 |
| 61220 | Salaries - Overtime | Based on historical expenditures for 24 hour coverage. | 38,000 | 38,950 |
| 61230 | Salaries - Vacation Payout/Other | Based on historical expenditures. | 1,400 | 1,435 |
| 61270 | Salaries - Longevity | Compensation in recognition of tenure (see salary sheet) | 3,360 | 3,444 |
| Total Personal Services | | | 559,536 | 581,814 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 42,900 | 44,600 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 68,100 | 75,200 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 8,400 | 8,700 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 115,920 | 123,480 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 2,700 | 2,800 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate | 4,387 | 4,400 |
| 61871 | Wellness Benefit | \$480 x 14 employees | 6,720 | 6,720 |
| 61873 | Allowance-Cell Phone Reimbursement | Cell phone for D. Hawkins 252-717-8422; L. Williams 252-933-2659; C.Phillips 252-560-3826 @ \$32/mth ea. x 12 mths | 1,200 | 1,200 |
| Total Fringe Benefits | | | 250,327 | 267,100 |
| 72990 | Miscellaneous Supplies | Unexpected supplies or needs not budgeted elsewhere. | 300 | 300 |
| 73110 | Meeting & Travel | Travel expenses for Career Development, lodging and meals. | 1,700 | 1,700 |
| 73250 | Postage | Postage account at USPS for mailing of departmental mail. | 1,000 | 1,000 |
| 73290 | Other Communications | See Justification Schedule | 1,800 | 1,800 |
| 73392 | Bank Card Collection Fees | Collection fees for credit card transactions through Forte Payment Systems based on FY 22-23 | 150,000 | 150,000 |
| 73410 | Printing | See Justification Schedule | 104,000 | 104,000 |
| 73950 | Training/Employee Development | Career Development classes for Business Office related training for customer service, utility software, billing training, including Excel; (15 classes x \$285) = \$4,275 | 4,300 | 4,300 |
| 74400 | Service & Maintenance Contracts | See Justification Schedule | 25,200 | 25,200 |
| 74500 | Insurance | BASED ON PREVIOUS YEAR BUDGET/ TO BE PROVIDED BY HR | 1,955 | 1,955 |
| 74920 | Claims & Adjustments | BASED ON PREVIOUS YEAR BUDGET/ TO BE PROVIDED BY HR | 1,000 | 1,000 |
| Total Operating Expenses | | | 291,255 | 291,255 |
| Total Capital Outlay | | | 0 | 0 |
| Total Budget | | | 1,101,118 | 1,140,169 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-24 | |
|------------------------------------|-------------|---------------------|----------------------|
| FUND: | 6900 | | |
| ORG: | 7302 | | |
| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| | | | |
|--------------------|---|-----------------|-----------------|
| 73290 | Other Communications | COST | |
| | Misc radio parts & accessories based on historical data \$1,200 | \$ 1,200 | \$ 1,200 |
| | Repair for Communications Spare Radio = \$600 | 600 | 600 |
| Total 73290 | Other Communications | \$ 1,800 | \$ 1,800 |

| | | | |
|--------------------|--|-------------------|-------------------|
| 73410 | Printing | COST | |
| | Contract with Arista for printing utility bills, mailing envelopes, return envelopes & postage for mailing = \$96,000 | \$ 96,000 | \$ 96,000 |
| | Professional Solutions for energy saving stuffers, final notices to customers and notices regarding changes in service, etc. | \$ 8,000 | \$ 8,000 |
| Total 73410 | Printing | \$ 104,000 | \$ 104,000 |

| | | | |
|--------------------|--|------------------|------------------|
| 74400 | Service & Maintenance Contracts | COST | |
| | ONLINE Information credit checks and Online Collections based on historical data | \$ 6,500 | \$ 6,500 |
| | Customer Service and Communications copier leases | \$ 900 | \$ 900 |
| | OnSolve(CodeRed) | \$ 15,000 | \$ 15,000 |
| | NC 811 "One Call" Center cost-share based on historical data | \$ 1,000 | \$ 1,000 |
| | Norfield (811 ticket management software & setup) | \$ 700 | \$ 700 |
| | Easy on Hold annual messaging service | 1,100 | 1,100 |
| Total 74400 | Service & Maintenance Contracts | \$ 25,200 | \$ 25,200 |

FUND: Public Services Fund 6900
ORG: Public Services Meter Services 7303
PROGRAM: Public Services 730

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------|------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 61210 | Salaries - Regular | 180,745 | 183,803 | 245,451 | 228,302 | 248,361 | 1.19% | 254,537 |
| 61220 | Salaries - Overtime | 4,105 | 3,279 | 5,000 | 5,000 | 5,000 | 0.00% | 5,125 |
| 61230 | Salaries - Vacation Payout/Other | 477 | 6 | - | - | 6,500 | ~ | 6,663 |
| 61240 | Salaries - Standby | 7,077 | 8,442 | 9,000 | 8,500 | 9,000 | 0.00% | 9,225 |
| 61270 | Salaries - Longevity | 3,132 | 3,530 | 3,803 | 3,802 | 3,832 | 0.76% | 3,928 |
| Total Personal Services | | 195,536 | 199,060 | 263,254 | 245,604 | 272,693 | 3.59% | 279,478 |
| 61810 | Social Security Contribution | 14,521 | 14,887 | 20,200 | 18,592 | 20,900 | 3.47% | 21,400 |
| 61820 | Retirement Contribution | 20,043 | 22,858 | 32,100 | 29,375 | 33,200 | 3.43% | 36,100 |
| 61825 | Supplemental RET. (401K) | 2,879 | 2,952 | 3,900 | 3,626 | 4,100 | 5.13% | 4,200 |
| 61830 | Group Insurance Contribution | 42,621 | 35,547 | 50,976 | 50,976 | 49,680 | -2.54% | 52,920 |
| 61832 | Group Term Insurance | 740 | 720 | 1,300 | 732 | 1,300 | 0.00% | 1,300 |
| 61853 | Workers Compensation Premiums | 1,500 | 1,500 | 2,675 | 3,093 | 2,675 | 0.00% | 2,100 |
| 61871 | Wellness Benefit | 2,035 | 1,725 | 2,900 | 1,520 | 2,880 | -0.69% | 2,880 |
| 61873 | Allowance-Cell Phone Reimbursement | 386 | 377 | 800 | 384 | 800 | 0.00% | 800 |
| Total Fringe Benefits | | 84,725 | 80,566 | 114,851 | 108,298 | 115,535 | 0.60% | 121,700 |
| 72200 | Small Tools and Hand Supplies | 147 | 1,063 | 2,400 | 2,000 | 2,400 | 0.00% | 2,400 |
| 72300 | Safety and Uniform Supplies | 807 | 1,816 | 3,100 | 2,504 | 3,600 | 16.13% | 3,600 |
| 72464 | Meter Supplies | 115 | 142 | 9,573 | 9,573 | 1,200 | -87.46% | 1,200 |
| 73110 | Meetings and Travel | 35 | 42 | 2,600 | 1,712 | 2,200 | -15.38% | 2,200 |
| 73220 | Cellular Telephone Service | 350 | 351 | 2,300 | 2,300 | 0 | -100.00% | 0 |
| 73290 | Other Communications | - | 8,851 | 600 | 600 | 1,400 | 133.33% | 1,400 |
| 73950 | Training & Employee Development | - | - | 2,700 | 1,090 | 3,700 | 37.04% | 3,700 |
| 74140 | Rent of Uniform | 2,655 | 2,393 | 3,600 | 3,286 | 3,800 | 5.56% | 3,800 |
| 74400 | Service & Maintenance Contracts | 24,022 | - | - | - | 0 | ~ | 0 |
| 74500 | Insurance | 3,500 | 3,500 | 2,675 | 2,675 | 2,675 | 0.00% | 2,675 |
| 74520 | Vehicle Insurance | 3,500 | 3,500 | 2,675 | 2,675 | 2,675 | 0.00% | 2,675 |
| 74810 | Fleet Maintenance Charges | 13,174 | 9,102 | 8,000 | 5,383 | 8,000 | 0.00% | 8,000 |

FUND: Public Services Fund 6900
ORG: Public Services Meter Services 7303
PROGRAM: Public Services 730

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|----------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 74820 | Fleet Fuel Charges | 14,776 | 17,725 | 19,200 | 18,200 | 21,100 | 9.90% | 21,100 |
| 74920 | Claims & Adjustments | - | - | 1,000 | 1,000 | 1,000 | 0.00% | 1,000 |
| Total Operating Expenses | | 63,081 | 48,484 | 60,423 | 52,998 | 53,750 | -11.04% | 53,750 |
| Total Capital Outlay | | - | - | - | - | 0 | ~ | 0 |
| Total Budget | | 343,342 | 328,110 | 438,528 | 406,900 | 441,978 | 0.79% | 454,928 |

JUSTIFICATION SHEET
FISCAL YEAR 2023-24
FUND: 6900
ORG: 7303

| | | | DEPT REQ | MANAGER SUBMITTED |
|--------------------------------|------------------------------------|---|----------------|-------------------|
| 61210 | Salaries - Regular | Salaries for 6 full time employees + HTH for 1 employee x 14 holidays x avg salary of \$19.34 = \$271. | 248,361 | 254,537 |
| 61220 | Salaries - Overtime | Based on historical expenditures. | 5,000 | 5,125 |
| 61230 | Salaries - Vacation Payout/Other | Possible retirement D. Parrott | 6,500 | 6,663 |
| 61240 | Salaries - Standby | Based on historical expenditures. | 9,000 | 9,225 |
| 61270 | Salaries - Longevity | Compensation in recognition of tenure (see salary sheet). | 3,832 | 3,928 |
| Total Personal Services | | | 272,693 | 279,478 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 20,900 | 21,400 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 33,200 | 36,100 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 4,100 | 4,200 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 49,680 | 52,920 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 1,300 | 1,300 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate | 2,675 | 2,100 |
| 61871 | Wellness Benefit | \$480 x 6 Employees= \$2,880 | 2,880 | 2,880 |
| 61873 | Allowance-Cell Phone Reimbursement | Cell phone for D. Parrott and Meter Services Supervisor @ \$32 | 800 | 800 |
| Total Fringe Benefits | | | 115,535 | 121,700 |
| 72200 | Small Tools and Hand Supplies | See Justification Schedule | 2,400 | 2,400 |
| 72300 | Safety and Uniform Supplies | See Justification Schedule | 3,600 | 3,600 |
| 72464 | Meter Supplies | Replacing 2 metal detectors | 1,200 | 1,200 |
| 73110 | Meetings and Travel | See Justification Schedule | 2,200 | 2,200 |

JUSTIFICATION SHEET
FISCAL YEAR 2023-24
FUND: 6900
ORG: 7303

| | | | DEPT REQ | MANAGER SUBMITTED |
|---------------------------------|---------------------------------|--|----------------|----------------------|
| 73290 | Other Communications | See Justification Schedule | 1,400 | 1,400 |
| 73950 | Training & Employee Development | See Justification Schedule | 3,700 | 3,700 |
| 74140 | Rent of Uniform | 5 employees x \$13.84 = \$69.20 x 52 weeks = \$3,598.40 plus \$3 energy surcharge x 52 weeks = \$156. Total = \$3,754.40 | 3,800 | 3,800 |
| 74500 | Insurance | BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR | 2,675 | 2,675 |
| 74520 | Vehicle Insurance | BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR | 2,675 | 2,675 |
| 74810 | Fleet Maintenance Charges | See Justification Schedule | 8,000 | 8,000 |
| 74820 | Fleet Fuel Charges | Estimated fuel for 8 vehicles at 8,500 gallons x \$2.48 per gallon = \$21,080 | 21,100 | 21,100 |
| 74920 | Claims & Adjustments | BASED ON PREVIOUS BUDGET/ TO BE PROVIDED BY HR | 1,000 | 1,000 |
| Total Operating Expenses | | | 53,750 | 53,750 |
| Total Capital Outlay | | | 0 | 0 |
| Total Budget | | | 441,978 | 454,928 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-24 | |
|------------------------------------|-------------|---------------------|----------------------|
| FUND: | 6900 | | |
| ORG: | 7303 | | |
| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| 72200 | Small Tools and Hand Supplies | COST | |
|--------------------|--|-----------------|-----------------|
| | Dog repellent, screw drivers, wrenches, paint, pliers, pry bars, pesticides (fire ants), hand towels, gauges/flow meters, spades/trowels ect. = \$1850 | \$ 1,850 | \$ 1,850 |
| | Crimpers (3) | \$ 250 | \$ 250 |
| | Water pit pumps (5 x \$60) = \$300 | 300 | 300 |
| Total 72200 | Small Tools and Hand Supplies | \$ 2,400 | \$ 2,400 |

| 72300 | Safety and Uniform Supplies | COST | |
|--------------------|---|-----------------|-----------------|
| | Hard hats, caps/visors, fireproof coveralls, safety glasses, rubber gloves, cold weather gloves, etc. | \$ 875 | \$ 875 |
| | Safety footwear (6 x \$125) = \$750 | 750 | 750 |
| | Electric rain suits (5 x 200) = \$1,000 | 1,000 | 1,000 |
| | FR coveralls (5 x \$175) | 875 | 875 |
| | First aid kit supplies = \$100 | 100 | 100 |
| | Safety incentive is budgeted in PS Admin 6900-7301 | | |
| Total 72300 | Safety and Uniform Supplies | \$ 3,600 | \$ 3,600 |

| 73110 | Meetings and Travel | COST | |
|--------------------|--|-----------------|-----------------|
| | NC One Water Meter school for 2 people; Lodging, gov't rate (3 days x \$165), Meals (4 days x \$64) | 1,500 | 1,500 |
| | Electricities Meter School-Level I Basic; Lodging gov't rate (3 days x \$165); Meals (4 days x \$64) | \$ 800 | \$ 800 |
| | NCSU Meter School Conference, Myrtle Beach; Lodging gov't rate (4 days x \$250); Meals (5 days x \$64) | \$ 1,400 | \$ 1,400 |
| | Employee Morale is budgeted in PS Admin. 6900-7301 | | |
| Total 73110 | Meetings and Travel | \$ 2,200 | \$ 2,200 |

| | | | |
|--------------------|--|-----------------|-----------------|
| 73290 | Other Communications | COST | |
| | Miscellaneous handheld radio parts, antennas, etc. | \$ 600 | \$ 600 |
| | Repair 1 radio | 800 | 800 |
| Total 73290 | Other Communications | \$ 1,400 | \$ 1,400 |

| | | | |
|--------------------|---|-----------------|-----------------|
| 73950 | Training & Employee Development | COST | |
| | ElectriCities Meter Technician Career Development Program 1 employees x \$700 | \$ 700 | \$ 700 |
| | NC One Water meter school (2 employees) | \$ 1,050 | \$ 1,050 |
| | Confined space class (5 employees x \$50) = \$250 | \$ 250 | \$ 250 |
| | Electricites Meter School-Level I Basic = \$600 | \$ 600 | \$ 600 |
| | NCSU Meter School Conference, Myrtle Beach (2 employees) | \$ 1,100 | \$ 1,100 |
| | | | |
| Total 73950 | Training & Employee Development | \$ 3,700 | \$ 3,700 |

| | | | |
|--------------------|---|-----------------|-----------------|
| 74810 | Fleet Maintenance Charges | COST | |
| | State inspection, oil changes and services for vehicles = \$200 | \$ 200 | \$ 200 |
| | General maintenance for 8 vehicles = \$7,800 | 7,800 | 7,800 |
| Total 74810 | Fleet Maintenance Charges | \$ 8,000 | \$ 8,000 |

FUND: Public Services Fund 6900
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|---|--------------------|--------------------|-----------------------------------|----------------------------------|--------------------------|--|----------------------------------|
| 88706 | Shared Services Cost-Health Insurance Fund (7120) | 11,305 | 11,321 | - | - | 0 | ~ | 0 |
| Total Budget | | 11,305 | 11,321 | 0 | 0 | 0 | ~ | 0 |

PROOF TOTAL 11305 11321 0

FUND: Public Services Fund 6900
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | ESTIMATED YEAR END JUN 30 | FY 23-24 Dept Request | FY22 Adopted V. FY23 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|----------------------------|--|--------------------|--------------------|-----------------------------------|---------------------------------|--------------------------|--|----------------------------------|
| 53831 | Investment Earnings | 3,362 | 5,702 | 5,000 | 12,160 | 7,000 | 40.00% | 7,000 |
| 53840 | Miscellaneous | 50 | 13 | - | - | 0 | ~ | 0 |
| 53991 | Fund Balance Appropriated | - | - | 115,113 | - | 149,616 | 29.97% | 96,186 |
| 58701 | Shared Services Reimb-Public Services Fund | 2,249,637 | 2,263,397 | 2,273,188 | 2,273,188 | 2,263,397 | -0.43% | 2,393,301 |
| TOTAL PUBLIC SERVICES FUND | | 2,253,049 | 2,269,112 | 2,393,301 | 2,285,348 | 2,420,013 | 1.12% | 2,496,487 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---|---|--|---------------------|-------------------|
| FUND: 6900 | | | | |
| ORG: 8000 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 88706 | Shared Services Cost-Health Insurance Fund (7120) | | 0 | 0 |
| Shared Services Cost-Health Insurance Fund (7120) | | | 0 | 0 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|----------------------------|--|---|---------------------|----------------------|
| FUND: 6900 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 9999 | | | | |
| 53831 | Investment Earnings | Based on previous year | 7,000 | 7,000 |
| 53991 | Fund Balance Appropriated | Required to balance budget unless acct 58701 is increased | 149,616 | 96,186 |
| 58701 | Shared Services Reimb-Public Services Fund | Based on previous year | 2,263,397 | 2,393,301 |
| TOTAL PUBLIC SERVICES FUND | | | 2,420,013 | 2,496,487 |

MISSION: *To provide support for the overall health of our employees by providing training and assessments for new employees and to assist in helping injured workers return to work safely.*

DESCRIPTION OF SERVICES: Provide care for injured, sick, and FLMA employees. Provide training for CPR, Bloodborne Pathogens; Administer Flu, Tetanus, Hep B, Tuberculosis, DOT drug testing, and provide support and guidance for all employees in areas of wellness. Provide physicals and drug testing to new hires.

HIGHLIGHTS FROM FY 2022-23:

1. Employee Health Nurse became CAOHC certified-able to perform hearing screens for pre-hire and annual testing
2. Employee Health Nurse became certified in NIOSH Spirometry-able to perform spirometry tests on firefighters and police SWAT members
3. Employee Health Nurse became certified in DOT drug screening and BAT testing for CDL drivers
4. Developed and updated several Employee Health Clinic policies

GOALS FOR FY 2023-24:

1. Create Wellness Committee; consider Health Fair and mobile wellness clinics such as mobile mammograms
2. Schedule Sound Survey for 2024-last completed in 2021; needs to be done at least every 3 years
3. Attend/complete 2023 Updates in Occupational Health Nursing Virtual Course-May 10-August 31, 2023 (cost \$400)
4. Work closely and assist employees that were identified high-risk for certain diseases and co-morbidities per biometric screening with MD appt and follow-up
5. Develop/update Employee Health policies such as pre-placement policy and spirometry policy to reflect standards of care in occupational health nursing

FUND: Employee Health & Insurance Fund 7100
 ORG: Employee Health 4141
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------|----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 61210 | Salaries - Regular | 28,536 | 30,936 | 117,200 | 110,331 | 123,818 | 5.65% | 123,818 |
| 61220 | Salaries - Overtime | 8 | - | - | - | 0 | ~ | 0 |
| 61270 | Salaries - Longevity | 427 | 427 | 576 | 576 | 811 | 40.75% | 811 |
| Total Personal Services | | 28,971 | 31,363 | 117,776 | 110,907 | 124,628 | 5.82% | 124,628 |
| 61810 | Social Security Contribution | 2,121 | 2,309 | 6,000 | 8,272 | 9,600 | 60.00% | 9,600 |
| 61820 | Retirement Contribution | 2,970 | 3,601 | 9,800 | 13,289 | 15,200 | 55.10% | 16,100 |
| 61825 | Supplemental RET. (401K) | 428 | 464 | 2,100 | 1,655 | 1,900 | -9.52% | 1,900 |
| 61830 | Group Insurance Contribution | 8,237 | 7,861 | 16,996 | 14,928 | 16,560 | -2.57% | 17,640 |
| 61832 | Group Term Insurance | 120 | 121 | 475 | 364 | 700 | 47.37% | 700 |
| 61853 | Workers Compensation Premiums | 225 | 225 | 600 | 694 | 600 | 0.00% | 1,100 |
| 61871 | Wellness Benefit | 480 | 460 | 480 | 500 | 960 | 100.00% | 960 |
| Total Fringe Benefits | | 14,581 | 15,040 | 36,451 | 39,702 | 45,520 | 24.88% | 48,000 |
| 71990 | Professional Services - Other | 93,637 | 118,931 | 44,025 | 42,060 | 18,500 | -57.98% | 18,500 |
| 72110 | Janitorial Supplies | - | 135 | - | 164 | 0 | ~ | 0 |
| 72300 | Safety and Uniform Supplies | 67 | 69 | - | - | 0 | ~ | 0 |
| 72310 | Education/Program Supplies | 204 | - | 700 | 500 | 700 | 0.00% | 700 |
| 72315 | Special Medical Program Supplies | 6,809 | 886 | 7,000 | 4,000 | 7,000 | 0.00% | 7,000 |
| 72320 | Audio - Visual Library Supplies | 102 | - | 200 | 175 | 200 | 0.00% | 200 |
| 72350 | Medication and Bandages | 4,338 | 2,578 | 4,000 | 3,390 | 4,000 | 0.00% | 4,000 |
| 72600 | Office Supplies & Materials | 742 | 1,721 | 700 | 204 | 700 | 0.00% | 700 |
| 72910 | Data Processing Supplies | - | 33 | 300 | - | 300 | 0.00% | 300 |
| 72990 | Miscellaneous | 90 | 66 | 11,733 | 10,172 | 1,400 | -88.07% | 1,400 |
| 73110 | Meeting & Travel | 3,844 | 4,759 | 8,900 | 1,389 | 2,100 | -76.40% | 2,100 |
| 73120 | Tuition Reimbursement | 60 | - | - | - | 0 | ~ | |
| 73200 | Telephone Service | 379 | 595 | 400 | 298 | 400 | 0.00% | 400 |
| 73220 | Cellular Telephone Service | 497 | 889 | 500 | 1,191 | 500 | 0.00% | 500 |
| 73250 | Postage | 13 | 45 | 100 | 87 | 100 | 0.00% | 100 |
| 73410 | Printing | - | - | - | - | 100 | ~ | 100 |
| 73520 | Equipment Repair/Maintenance | 2,619 | 702 | 900 | 867 | 800 | -11.11% | 800 |

FUND: Employee Health & Insurance Fund 7100
 ORG: Employee Health 4141
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|---------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 73900 | Employee Physicals | 2,473 | 1,157 | 4,100 | 3,800 | 4,100 | 0.00% | 4,100 |
| 73910 | Testing and Evaluation | 231 | - | - | - | 0 | | |
| 73915 | Medical Test and Evaluations | 3,763 | 14,075 | 8,000 | 6,825 | 8,000 | 0.00% | 8,000 |
| 73950 | Training & Employee Development | 70 | 872 | 300 | 194 | 300 | 0.00% | 300 |
| 74400 | Service & Maintenance Contracts | 435 | 1,321 | 500 | 437 | 500 | 0.00% | 500 |
| 74500 | Insurance | 2,119 | 2,500 | 2,500 | 2,500 | 2,500 | 0.00% | 2,500 |
| 74910 | Dues & Subscription | - | - | 200 | - | 200 | 0.00% | 200 |
| 74960 | Wellness Benefit - Fair | 1,320 | 27 | 5,000 | 100 | 5,000 | 0.00% | 5,000 |
| Total Operating Expenses | | 123,812 | 151,361 | 100,058 | 78,354 | 57,400 | -42.63% | 57,400 |
| Total Budget | | 167,363 | 197,765 | 254,285 | 228,962 | 227,548 | -10.51% | 230,028 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|--------------------------|----------------------------------|---|---------------------|-------------------|
| FUND: 7100 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 4141 | | | | |
| 61210 | Salaries - Regular | | 123,818 | 123,818 |
| 61270 | Salaries - Longevity | | 811 | 811 |
| Total Personal Services | | | 124,628 | 124,628 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 9,600 | 9,600 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 15,200 | 16,100 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 1,900 | 1,900 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 16,560 | 17,640 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 700 | 700 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate | 600 | 1,100 |
| 61871 | Wellness Benefit | multiply the number of full time employees by wellness benefit rate | 960 | 960 |
| Total Fringe Benefits | | | 45,520 | 48,000 |
| 71990 | Professional Services - Other | See Justification Schedule | 18,500 | 18,500 |
| 72310 | Education/Program Supplies | Materials for Wellness Programs/ Supplies for Breathalyzer/AED Contract | 700 | 700 |
| 72315 | Special Medical Program Supplies | Supplies for immunizations/ special programs/ for all employees and new hires | 7,000 | 7,000 |
| 72320 | Audio - Visual Library Supplies | Purchase variety of audio training videos | 200 | 200 |
| 72350 | Medication and Bandages | Medical supplies for on the job injuries- Bandages/Medications/First Aid | 4,000 | 4,000 |
| 72600 | Office Supplies & Materials | General Office supplies- Paper/Pens/Staples/Paperclips/Folders | 700 | 700 |
| 72910 | Data Processing Supplies | Printing cartridges/ flash drives/ fax cartridges | 300 | 300 |
| 72990 | Miscellaneous | See Justification Schedule | 1,400 | 1,400 |
| 73110 | Meeting & Travel | See Justification Schedule | 2,100 | 2,100 |
| 73200 | Telephone Service | Telephone service for 3372, 3373 and 3379 | 400 | 400 |
| 73220 | Cellular Telephone Service | Cell phones for Nurse and Tech for contacting new hire/current employees for appointments | 500 | 500 |
| 73250 | Postage | postage for sending out CDL drug screens | 100 | 100 |
| 73410 | Printing | Standard printing costs to include business cards | 100 | 100 |
| 73520 | Equipment Repair/Maintenance | Cost of calibrating Hearing Booth, scale, blood pressure | 800 | 800 |
| 73900 | Employee Physicals | New hire and annual physicals | 4,100 | 4,100 |
| 73915 | Medical Test and Evaluations | Labs, LMH, Fastmed, DOT, post accident, random tests, hearing tests | 8,000 | 8,000 |
| 73950 | Training & Employee Development | Webinars, seminars, zoom trainings for Nurse and Personnel Tech | 300 | 300 |
| 74400 | Service & Maintenance Contracts | Copier costs | 500 | 500 |
| 74500 | Insurance | PROVIDED BY HR | 2,500 | 2,500 |
| 74910 | Dues & Subscription | Health Magazine and annual dues | 200 | 200 |
| 74960 | Wellness Benefit - Fair | Biometrics annual check, wellness events, classes | 5,000 | 5,000 |
| Total Operating Expenses | | | 57,400 | 57,400 |
| Total Budget | | | 227,548 | 230,028 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-24 | |
|------------------------------------|-------------|---------------------|-------------------|
| FUND: | 7100 | | |
| ORG: | 4141 | | |
| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| | | | |
|--------------------|--|------------------|------------------|
| 71990 | Professional Services - Other | | |
| | | | |
| | Flu shots, tetanus and CPR expenditures increased as well | \$ 2,300 | \$ 2,300 |
| | Software program for workers comp | 900 | 900 |
| | Workplace Integra-integrates audio metrics/spirometry with annual calibrations | 3,700 | 3,700 |
| | MyGroup EAP program quarterly invoiced annually | 8,000 | 8,000 |
| | Blood pressure machine annual | 3,600 | 3,600 |
| | | | |
| Total 71990 | Professional Services - Other | \$ 18,500 | \$ 18,500 |

| | | | |
|--------------------|---|-----------------|-----------------|
| 72990 | Miscellaneous | | |
| | Miscellaneous material-posters/handouts | \$ 300 | \$ 300 |
| | CPR supplies | 700 | 700 |
| | BBP supplies | 400 | 400 |
| | | | |
| Total 72990 | Miscellaneous | \$ 1,400 | \$ 1,400 |

| | | | |
|--------------------|--------------------------------------|-----------------|-----------------|
| 73110 | Meeting & Travel | | |
| | Occupational Health Nurse Conference | \$ 1,200 | \$ 1,200 |
| | HR conference | 900 | 900 |
| | | | |
| Total 73110 | Meeting & Travel | \$ 2,100 | \$ 2,100 |

***MISSION:** To promote and protect the well-being of all employees*

DESCRIPTION OF SERVICES: Report employees' injuries to ensure support for care, payment of claims, and assist in returning workers to their positions with as little disruption to their families as possible; To complete all state and federal reporting of injuries annually to OSHA; To assist employees with care, doctors' appointment, and follow-up with Employee Health Nurse.

HIGHLIGHTS FROM FY 2022-23:

1. Completed RFP for Workers' Compensation Third Party Administrator
2. Completed investigations into cases with Attorney and TPA
3. Worked closely with case managers to get the best care for injured workers and return them to work safely

GOALS FOR FY 2023-24:

1. Continue to improve city-wide processes for reporting injuries and receiving care
2. Enhance recovery, rehabilitation and employment services through case management
3. Complete the transition to a new TPA for Workers Comp
4. Assist in getting the Employee Health Nurse more involved in the care and return to work of the injured employee

FUND: Employee Health & Insurance Fund 7100
 ORG: Workman's Compensation 4142
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted | FY23 Adopted V. FY24 Adopted % Δ Incr/(Decr) |
|-----------------------|-------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|--|
| 71920 | Professional Services -Legal | 25,434 | 44,332 | 41,000 | 20,611 | 41,000 | 0.00% | 41,000 | * |
| 71990 | Professional Services -Other | 11,025 | 11,750 | 23,700 | 23,500 | 23,700 | 0.00% | 23,700 | * |
| 73930 | Medical | 160,096 | 156,000 | 180,000 | 180,000 | 180,000 | 0.00% | 180,000 | * |
| 73935 | Indemnity -Work Comp. | 175,645 | 165,000 | 145,000 | 145,000 | 145,000 | 0.00% | 145,000 | * |
| 73940 | Workmen's Comp Reserve Contribution | - | - | 5,000 | 5,000 | 5,000 | 0.00% | 5,000 | * |
| Total Budget | | 372,200 | 377,082 | 394,700 | 374,111 | 394,700 | 0.00% | 394,700 | * |

JUSTIFICATION SHEET**FISCAL YEAR 2023-24****FUND: 7100****ORG: 4142**

| | | | DEPT REQ | MANAGER SUBMITTED |
|---------------------|------------------------------|---|----------------|----------------------|
| 71920 | Professional Services -Legal | Legal Service for Attorneys: Workers Comp/Liability | 41,000 | 41,000 |
| 71990 | Professional Services -Other | Workers Compensation TPA: Self Insured | 23,700 | 23,700 |
| 73930 | Medical | Workers Comp Medical payments: Surgery/therapy/pharmacy/equipment | 180,000 | 180,000 |
| 73935 | Indemnity -Work Comp. | Weekly payments for employees out of work due to workplace injuries; claims paid for injuries with MMI ratings. | 145,000 | 145,000 |
| 73940 | Workmen's Comp Reserve Co | Reserve for self-insured to off-set larger claims | 5,000 | 5,000 |
| Total Budget | | | 394,700 | 394,700 |

***MISSION:** Risk Management seeks to minimize the frequency and severity of financial loss to the City that includes identification and assessment of exposures that can result in loss by identifying risks, managing claims and assisting in recovery efforts after major events.*

DESCRIPTION OF SERVICES: Risk Management administers the city's self-insured workers compensation program, liability claims presented by citizens, manages all aspects of city insurance programs: Property Liability; Automobile; Cyber Insurance; Criminal Coverage and Inland Marine coverage; completes annual reporting for excess worker comp to Safety National and Federal and State reporting of injured employees.

HIGHLIGHTS FROM FY 2022-23:

1. Completed assessment of Excess Workers Compensation and addressed areas of improvement
2. Completed assessment of risk areas in Parks with the assistance of NCLM
3. Assistant Director completed safety and health certification with the Safety and Health Council
4. Restructured new employee orientation for better flow and cost savings

GOALS FOR FY 2023-24:

1. Work with Fleet Maintenance to assess the auto coverage is accurate
2. Assist the Employee Health Nurse to make work place injury and employee safety a larger event in the practices of employees
3. Continue to cross train HR staff so all employees can answer, assist, and work with others on all aspects of HR processes and procedures

FUND: Employee Health & Insurance Fund 7100
 ORG: Risk Management 4144
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------|------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 61210 | Salaries - Regular | 27,914 | 27,589 | 34,210 | 33,637 | 36,031 | 5.32% | 36,031 |
| 61251 | Salaries - Merit/Bonus | - | 750 | - | - | 0 | ~ | 0 |
| Total Personal Services | | 27,914 | 28,339 | 34,210 | 33,637 | 36,031 | 5.32% | 36,031 |
| 61810 | Social Security Contribution | 2,180 | 2,177 | 2,700 | 2,578 | 2,800 | 3.70% | 2,800 |
| 61820 | Retirement Contribution | 2,861 | 3,244 | 4,200 | 4,022 | 4,400 | 4.76% | 4,700 |
| 61825 | Supplemental RET. (401K) | 419 | 413 | 600 | 505 | 600 | 0.00% | 600 |
| 61830 | Group Insurance Contribution | - | 3,827 | 4,248 | 4,130 | 4,383 | 3.17% | 4,410 |
| 61832 | Group Term Insurance | 108 | 108 | 200 | 111 | 200 | 0.00% | 200 |
| 61850 | Unemployment Compensation | 2,295 | 6,152 | 19,100 | 19,095 | 16,000 | -16.23% | 16,000 |
| 61853 | Workers Compensation Premiums | 225 | 300 | 240 | 240 | 240 | 0.00% | 300 |
| 61870 | Allowances | 474 | 569 | 600 | 573 | 600 | 0.00% | 600 |
| 61871 | Wellness Benefit | - | 240 | 240 | 240 | 240 | 0.00% | 240 |
| 61873 | Allowance-Cell Phone Reimbursement | 2 | 283 | 300 | 300 | 300 | 0.00% | 300 |
| Total Fringe Benefits | | 8,562 | 17,314 | 32,428 | 31,793 | 29,763 | -8.22% | 30,150 |
| 71990 | Professional Service - Other | 10,241 | 7,973 | 6,400 | 3,532 | 9,500 | 48.44% | 9,500 |
| 72310 | Educational/Programs Supplies | - | 182 | 500 | - | 500 | 0.00% | 500 |
| 72600 | Office Supplies & Materials | 368 | 192 | 500 | 79 | 500 | 0.00% | 500 |
| 72990 | Miscellaneous | 4,086 | 4,207 | 5,000 | 1,508 | 5,000 | 0.00% | 5,000 |
| 73110 | Meeting & Travel | 473 | 1,952 | 1,930 | 1,514 | 1,930 | 0.00% | 1,930 |
| 73200 | Telephone Service | 28 | - | - | - | 0 | ~ | 0 |
| 73220 | Cellular Telephone Service | 497 | 30 | - | - | 0 | ~ | 0 |
| 73410 | Printing | - | 67 | 100 | - | 100 | 0.00% | 100 |
| 73700 | Advertising | - | - | - | 2,000 | 0 | ~ | 0 |

FUND: Employee Health & Insurance Fund 7100
ORG: Risk Management 4144
PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|---------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 73950 | Training & Employee Development | - | 1,129 | 1,200 | 895 | 1,200 | 0.00% | 1,200 |
| 74500 | Insurance | 969 | 1,200 | 1,200 | 1,200 | 1,200 | 0.00% | 1,200 |
| 74910 | Dues & Subscriptions | 150 | 50 | 155 | 150 | 155 | 0.00% | 155 |
| 74920 | Claims & Adjustments | 46,085 | 43,563 | 60,000 | 56,853 | 60,000 | 0.00% | 60,000 |
| Total Operating Expenses | | 62,896 | 60,545 | 76,985 | 67,732 | 80,085 | 4.03% | 80,085 |
| Total Budget | | 99,373 | 106,197 | 143,623 | 133,162 | 145,879 | 1.57% | 146,266 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|------------------------------------|---|---------------------|----------------------|
| FUND: 7100 | | | | |
| ORG: 4144 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 61210 | Salaries - Regular | Asst. HR Director 50% of salary | 36,031 | 36,031 |
| | Total Personal Services | | 36,031 | 36,031 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 2,800 | 2,800 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 4,400 | 4,700 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 600 | 600 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 4,383 | 4,410 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 200 | 200 |
| 61850 | Unemployment Compensation | Unemployment has increased significantly over the last 2 fiscals. | 16,000 | 16,000 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/Part-time per \$100 of Salary times WC rate | 240 | 300 |
| 61870 | Allowances | 50% of Car Allowance for Asst Director at \$100 a month, split between 4140 and 4144 | 600 | 600 |
| 61871 | Wellness Benefit | Multiply the number of full time employees by wellness benefit rate | 240 | 240 |
| 61873 | Allowance-Cell Phone Reimbursement | | 300 | 300 |
| | Total Fringe Benefits | | 29,763 | 30,150 |
| 71990 | Professional Service - Other | See Justification Schedule | 9,500 | 9,500 |
| 72310 | Educational/Programs Supplies | Educational programming for Supervisory and Employee Annual Training | 500 | 500 |
| 72600 | Office Supplies & Materials | Office supplies for Risk Management area. Includes quality paper for Recognition program and includes binders for Orientation. (6 cases) | 500 | 500 |
| 72990 | Miscellaneous | Supply line for Employee Recognition Breakfast. Includes awards for 5 and 10 year employees --pins and tie tacs; includes plaques, clocks or gift cards for 15 thru 45 years. Average 60 employees being recognized annually. Includes breakfast foods. | 5,000 | 5,000 |
| 73110 | Meeting & Travel | See Justification Schedule | 1,930 | 1,930 |
| 73410 | Printing | Printing cost for small items including business cards and recruiting information | 100 | 100 |
| 73950 | Training & Employee Development | Application and training for Human Resources Employment Law annual Class | 1,200 | 1,200 |
| 74500 | Insurance | Insurance for property and general liability for Risk Management | 1,200 | 1,200 |
| 74910 | Dues & Subscriptions | See Justification Schedule | 155 | 155 |
| 74920 | Claims & Adjustments | Expenses for claims including deductibles for our property, autos etc. as well as for those that we may damage. Currently, deductibles on property is \$50,000 each | 60,000 | 60,000 |
| | Total Operating Expenses | | 80,085 | 80,085 |
| | Total Budget | | 145,879 | 146,266 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-24 | |
|------------------------------------|-------------|---------------------|-------------------|
| FUND: | 7100 | | |
| ORG: | 4144 | | |
| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| | | | |
|--------------------|---|-----------------|-----------------|
| 71990 | Professional Service - Other | | |
| | Background checks for new hires average \$60/new hire; turn-over and vacancies result in approximately 90 back ground checks being reviewed | \$ 5,400 | \$ 5,400 |
| | The City is required to have an EPA ID number and is renewed annually | 100 | 100 |
| | Fluorescent bulb program is utilized in order to appropriately dispose of mercury bulbs. Program costs dependent upon number of bulbs | 1,500 | 1,500 |
| | Costs associated with Supervisory Training for Succession Planning throughout City staff | 2,500 | 2,500 |
| | | | |
| Total 71990 | Professional Service - Other | \$ 9,500 | \$ 9,500 |

| | | | |
|--------------------|-------------------------------------|-----------------|-----------------|
| 73110 | Meeting & Travel | | |
| | NC- PRIMA Conference | \$ 700 | \$ 700 |
| | NC-IPMA Conferenced | 700 | 700 |
| | Mileage for Conferences | 400 | 400 |
| | Mileage for Classes during the year | 130 | 130 |
| | | | |
| Total 73110 | Meeting & Travel | \$ 1,930 | \$ 1,930 |

| | | | |
|--------------------|---------------------------------|---------------|---------------|
| 74910 | Dues & Subscriptions | | |
| | NCIPMA | \$ 55 | \$ 55 |
| | NC PRIMA | 50 | 50 |
| | NCALEGESO | 50 | 50 |
| | | | |
| Total 74910 | Dues & Subscriptions | \$ 155 | \$ 155 |

FUND: Employee Health & Insurance Fund 7100
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|---|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 88594 | Transfers to Fund Balance | - | - | - | - | 0 | ~ | 24,613 |
| 88706 | Shared Services Cost-Health Insurance Fund (7120) | 704 | 705 | - | - | 0 | ~ | 0 |
| | Total Budget | 704 | 705 | - | - | 0 | ~ | 24,613 |

FUND: Employee Health & Insurance Fund 7100
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---|---|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 53831 | Investment Earnings | 1,784 | 2,736 | 3,000 | 3,701 | 3,000 | 0.00% | 3,000 |
| 53991 | Fund Balance Appropriated | - | - | 114,813 | - | 90,332 | -21.32% | 0 |
| 58703 | Shared Services Reimb-Emp Health & Ins Fund | 702,691 | 693,992 | 674,795 | 674,795 | 674,795 | 0.00% | 792,608 |
| TOTAL EMPLOYEE HEALTH & INS FUND | | 704,475 | 696,728 | 792,608 | 678,496 | 768,127 | -3.09% | 795,608 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|---------------------------|--|---------------------|-------------------|
| FUND: 7100 | | | | |
| ORG: 8000 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 88594 | Transfers to Fund Balance | | | 24,613 |
| | Total Budget | | 0 | 24,613 |

| REVENUE SHEET | | | FISCAL YEAR 2023-24 | |
|----------------------------------|---|---------------------|---------------------|-------------------|
| FUND: 7100 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 9999 | | | | |
| 53831 | Investment Earnings | | 3,000 | 3,000 |
| 53991 | Fund Balance Appropriated | | 90,332 | 0 |
| 58703 | Shared Services Reimb-Emp Health & Ins Fund | PROVIDED BY FINANCE | 674,795 | 792,608 |
| TOTAL EMPLOYEE HEALTH & INS FUND | | | 768,127 | 795,608 |

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FUND: Health Self Insurance Fund 7120
 ORG: Health Self Insurance 4145
 PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|--|--------------------|--------------------|-----------------------------------|-------------------------------|-----------------------------|--|----------------------------------|
| 73250 | Postage | | | 1,000 | 1,000 | 1,000 | 0.00% | 1,000 |
| 73941 | Contract Services-Self Insur Admin Fees BCBS | 609,564 | 627,431 | 697,800 | 648,989 | 850,100 | 21.83% | 850,100 |
| 73942 | Contract Services-Teladoc | 11,564 | 9,691 | 20,100 | 18,665 | 19,300 | -3.98% | 19,300 |
| 73943 | Contract Services-Compass- Now Smartshopper | 20,935 | 19,340 | 9,500 | 9,500 | 9,100 | -4.21% | 9,100 |
| 73944 | Self Insur-Disease Management Fees | 9,246 | 368,631 | 0 | 0 | 0 | ~ | 0 |
| 73945 | Self Insur-Stop Loss Costs | (211) | 0 | | | 0 | ~ | 0 |
| 73946 | Self Insur-Claims | 1,983,253 | 1,923,514 | 2,105,000 | 2,172,952 | 2,121,000 | 0.76% | 2,121,000 |
| 73947 | Contract Services-COBRA | 3,833 | 2,034 | 2,100 | 2,067 | 1,900 | -9.52% | 1,900 |
| 73948 | Self Insur-RX Rebates | (38,627) | (120,337) | (106,000) | (150,000) | (193,000) | 82.08% | (193,000) |
| 73949 | Run-Out Costs | | | | | 0 | ~ | 0 |
| 74921 | Medical Reimbursement | (5,913) | 0 | | | 0 | ~ | 0 |
| Total Budget | | 2,593,645 | 2,830,304 | 2,729,500 | 2,703,174 | 2,809,400 | 2.93% | 2,809,400 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|--|---|---------------------|-------------------|
| FUND: 7120 | | | | |
| ORG: 4145 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 73250 | Postage | Postage for mailings mandated by ACA as well as being a self-insured program at .55/piece. | 1,000 | 1,000 |
| 73941 | Contract Services-Self Insur Admin Fees BCBS | Contract allowing use of BCBS network and use of TPA for assistance in management of BCBS network and program. | 850,100 | 850,100 |
| 73942 | Contract Services-Teladoc | Estimated based upon number of employee eligible for participation. Allows for services from approved Drs. Without having to visit office. Usage should reduce inappropriate use of ER and of Urgent Care facilities. | 19,300 | 19,300 |
| 73943 | Contract Services-Compass-Now Smartshopper | Contract with Alight . Cost is \$5.00 per employee allowing for review of medical bills to ensure not overcharged nor being charged more than out of pocket. Allows for comparison shopping for procedures, medications, etc. | 9,100 | 9,100 |
| 73944 | Self Insur-Disease Management Fees | Allocations of program expenses for Biometric Screening and implementation of specific disease management. 3-year contract ending with FY23-24 with Targetcare. Entire contract paid in FY22 | 0 | 0 |
| 73946 | Self Insur-Claims | Budgeted Total (Admin Fees+Net Paid Claims+Reserves) | 2,121,000 | 2,121,000 |
| 73947 | Contract Services-COBRA | Contract for offering COBRA benefits to employees leaving the City's programs. Flores and Associates fee | 1,900 | 1,900 |
| 73948 | Self Insur-RX Rebates | Projected RX Rebates and BCBS Retention Credit | (193,000) | (193,000) |
| 74921 | Medical Reimbursement | Average based on previous year rates of new information for predictions. | | |
| Total Budget | | | 2,809,400 | 2,809,400 |

FUND: Health Self Insurance Fund 7120
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|---------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 88594 | Transfers to Fund Balance | - | - | 512,572 | 512,572 | 722,900 | 41% | 872,900 |
| | Total Budget | - | - | 512,572 | 512,572 | 722,900 | 41% | 872,900 |

FUND: Health Self Insurance Fund 7120
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | ESTIMATED YEAR END JUN 30 | FY 23-24 Dept Request | FY22 Adopted V. FY23 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---|---|--------------------|--------------------|-----------------------------------|---------------------------------|--------------------------|--|----------------------------------|
| 53831 | Investment Earnings | 729 | 1,050 | 1,000 | 1,733 | 1,300 | 30.00% | 1,300 |
| 54001 | Health Insurance Premiums Collected | 2,687,116 | 2,458,293 | 2,961,072 | 2,431,253 | 3,300,000 | 11.45% | 3,450,000 |
| 54002 | Health Insurance Premiums Collected-Retirees | 335,733 | 290,616 | 280,000 | 259,262 | 231,000 | -17.50% | 231,000 |
| 58706 | Shared ServicesReimb-Health Self Insurance Fund | 117,486 | 117,644 | - | - | 0 | ~ | 0 |
| TOTAL EMPLOYEE HEALTH & INS FUND | | 3,141,063 | 2,867,603 | 3,242,072 | 2,692,248 | 3,532,300 | 8.95% | 3,682,300 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|---------------------------|--|---------------------|-------------------|
| FUND: 7120 | | | | |
| ORG: 8000 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 88594 | Transfers to Fund Balance | | 722,900 | 872,900 |
| | Total Budget | | 722,900 | 872,900 |

| REVENUE SHEET | | | FISCAL YEAR 2023-24 | |
|----------------------------------|-------------------------------------|-------------------------------------|---------------------|-------------------|
| FUND: 7120 | | | | |
| ORG: 9999 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 53831 | Investment Earnings | Estimate | 1,300 | 1,300 |
| 54001 | Health Insurance Premiums Collected | Annual premiums calculated per ORG | 3,300,000 | 3,450,000 |
| 54002 | Health Ins Prem Collected-Retirees | Estimated collections from Retirees | 231,000 | 231,000 |
| TOTAL EMPLOYEE HEALTH & INS FUND | | | 3,532,300 | 3,682,300 |

FUND: Fleet Maintenance Fund **7140**
ORG: Fleet Maintenance Operations **4251**
PROGRAM: Highways and Streets **300**

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|--------------------------------|------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 61210 | Salaries - Regular | 328,260 | 251,551 | 351,215 | 324,830 | 361,757 | 3.00% | 370,753 |
| 61220 | Salaries - Overtime | 5,844 | 5,777 | 5,500 | 6,500 | 6,000 | 9.09% | 6,150 |
| 61230 | Salaries - Vacation Payout/Other | 2,695 | 2,753 | 8,700 | - | 3,400 | -60.92% | 3,485 |
| 61240 | Salaries - Standby | 139 | 77 | 300 | 294 | 300 | 0.00% | 308 |
| 61252 | Clothing Allowances | 1,477 | 1,383 | 4,000 | 3,951 | 4,000 | 0.00% | 4,000 |
| 61270 | Salaries - Longevity | 5,857 | 5,788 | 5,458 | 5,439 | 5,613 | 2.85% | 5,754 |
| Total Personal Services | | 344,272 | 267,329 | 375,173 | 341,013 | 381,071 | 1.57% | 390,449 |
| 61810 | Social Security Contribution | 25,700 | 19,970 | 28,800 | 25,616 | 29,200 | 1.39% | 29,900 |
| 61820 | Retirement Contribution | 35,282 | 30,715 | 45,200 | 40,494 | 45,900 | 1.55% | 49,900 |
| 61825 | Supplemental RET. (401K) | 5,036 | 3,882 | 5,600 | 4,992 | 5,700 | 1.79% | 5,800 |
| 61830 | Group Insurance Contribution | 69,150 | 46,968 | 76,464 | 62,833 | 74,520 | -2.54% | 79,380 |
| 61832 | Group Term Insurance | 1,360 | 997 | 1,800 | 1,051 | 1,900 | 5.56% | 1,900 |
| 61853 | Workers Compensation Premiums | 1,800 | 1,800 | 2,996 | 4,000 | 2,996 | 0.00% | 3,100 |
| 61870 | Allowances | 300 | - | 800 | 800 | 400 | -50.00% | 400 |
| 61871 | Wellness Benefit | 3,575 | 2,475 | 4,320 | 2,010 | 4,320 | 0.00% | 4,320 |
| 61873 | Allowance-Cell Phone Reimbursement | - | - | - | - | 384 | ~ | 384 |
| Total Fringe Benefits | | 142,202 | 106,808 | 165,980 | 141,796 | 165,320 | -0.40% | 175,084 |
| 72110 | Janitorial Supplies | - | - | 500 | 200 | 500 | 0.00% | 500 |
| 72200 | Small Tools & Hand Supplies | 4,940 | 2,435 | 7,000 | 5,000 | 7,000 | 0.00% | 7,000 |
| 72300 | Safety & Uniforms | 1,120 | 607 | 1,700 | 1,666 | 2,900 | 70.59% | 2,900 |
| 72320 | Audio-Visual Library Supplies | 30 | - | 200 | 200 | 200 | 0.00% | 200 |
| 72350 | Medications & Bandages | 165 | 253 | 300 | 338 | 300 | 0.00% | 300 |
| 72990 | Miscellaneous | 4,203 | 4,534 | 5,500 | 4,590 | 5,500 | 0.00% | 5,500 |
| 73110 | Meetings & Travel | 99 | 174 | 1,000 | 500 | 1,000 | 0.00% | 1,000 |
| 73200 | Telephone Service | - | - | - | - | 100 | ~ | 100 |

FUND: Fleet Maintenance Fund 7140
 ORG: Fleet Maintenance Operations 4251
 PROGRAM: Highways and Streets 300

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|----------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 73520 | Equipment Repair/Maintenance | 1,490 | 10,172 | 7,300 | 6,590 | 8,300 | 13.70% | 8,300 |
| 73950 | Training & Employee Development | 564 | 215 | 4,300 | 1,600 | 3,840 | -10.70% | 3,840 |
| 74140 | Rent of Uniforms | 2,649 | 2,552 | 3,500 | 3,452 | 3,600 | 2.86% | 3,600 |
| 74400 | Service & Maintenance Contracts | 8,385 | 7,625 | 8,900 | 8,817 | 9,100 | 2.25% | 9,100 |
| 74500 | Insurance | 3,512 | 3,512 | 3,758 | 3,758 | 3,758 | 0.00% | 3,758 |
| 74520 | Vehicle Insurance | 2,200 | 2,200 | 2,354 | 2,354 | 2,354 | 0.00% | 2,354 |
| 74810 | Fleet Maintenance Charges | 2,615 | 823 | 5,000 | 4,488 | 5,000 | 0.00% | 5,000 |
| 74820 | Fleet Fuel Charges | 1,237 | 1,079 | 1,900 | 1,701 | 2,600 | 36.84% | 2,600 |
| 79781 | Fleet Maint. Inventory Purchases | 135,596 | 91,761 | 85,000 | 137,965 | 85,000 | 0.00% | 85,000 |
| Total Operating Expenses | | 168,806 | 127,941 | 138,212 | 183,219 | 141,052 | 2.05% | 141,052 |
| 75200 | Capital Outlay - Data Processing | - | - | 1,800 | 1,797 | 0 | -100.00% | 0 |
| 75990 | Capital Outlay-Other | - | - | - | - | 13,100 | ~ | 13,100 |
| Total Capital Outlay | | - | - | 1,800 | 1,797 | 13,100 | 627.78% | 13,100 |
| Total Budget | | 655,280 | 502,077 | 681,165 | 667,826 | 700,543 | 2.84% | 719,685 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|-------------------------|------------------------------------|--|---------------------|-------------------|
| FUND: 7140 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 4251 | | | | |
| 61210 | Salaries - Regular | Salaries for 9 employees plus HTH. | 361,757 | 370,753 |
| 61220 | Salaries - Overtime | Based on historical expenditures. | 6,000 | 6,150 |
| 61230 | Salaries - Vacation Payout/Other | Possible retirement J. Simmons | 3,400 | 3,485 |
| 61240 | Salaries - Standby | Based on historical expenditures. | 300 | 308 |
| 61252 | Clothing Allowances | To replace broken or worn-out tools and to help with cost of buying new tools for updated vehicles and equipment. Hand tools are not supplied by the City. | 4,000 | 4,000 |
| 61260 | Salaries-Temp/Part-time | | | |
| 61270 | Salaries - Longevity | Compensation in recognition of tenure (see salary sheet). | 5,613 | 5,754 |
| Total Personal Services | | | 381,071 | 390,449 |
| 61810 | Social Security Contribution | sum of accounts 61210 through 61290 times Social Security Rate | 29,200 | 29,900 |
| 61820 | Retirement Contribution | sum of accounts 61210 through 61251 and 61270 times LGERS rate | 45,900 | 49,900 |
| 61825 | Supplemental RET. (401K) | sum of accounts 61210 through 61251 (excluding 61260 and 61252) times 401K rate | 5,700 | 5,800 |
| 61830 | Group Insurance Contribution | multiply the number of full time employees by group insurance rate for 12 months | 74,520 | 79,380 |
| 61832 | Group Term Insurance | multiply the group term life insurance and AD&D cost by the (gross salary X 1.5)/\$1,000 multiplied by 12 | 1,900 | 1,900 |
| 61853 | Workers Compensation Premiums | Sum of Salaries-Regular and Salaries Temp/PartTime per \$100 of Salary times WC rate | 2,996 | 3,100 |
| 61870 | Allowances | Possible retirement J. Simmons | 400 | 400 |
| 61871 | Wellness Benefit | \$480 x 9 employees= \$4,320 | 4,320 | 4,320 |
| 61873 | Allowance-Cell Phone Reimbursement | Cell phone for J. Parker (Mechanic Supervisor) \$32 x 12 | 384 | 384 |
| Total Fringe Benefits | | | 165,320 | 175,084 |
| 72110 | Janitorial Supplies | Floor cleaning supplies, Oil Dri, etc | 500 | 500 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|----------------------------------|--|---------------------|-------------------|
| FUND: 7140 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 4251 | | | | |
| 72200 | Small Tools & Hand Supplies | Purchase of specialized small tools, tire equipment, hoses, reels, jacks and stands | 7,000 | 7,000 |
| 72300 | Safety & Uniforms | See Justification Summary | 2,900 | 2,900 |
| 72320 | Audio-Visual Library Supplies | Fleet instruction manuals, CD's & DVD's | 200 | 200 |
| 72350 | Medications & Bandages | Replacement of First-Aid kit supplies | 300 | 300 |
| 72990 | Miscellaneous | See Justification Summary | 5,500 | 5,500 |
| 73110 | Meetings & Travel | Meals and Travel Expenses for Training | 1,000 | 1,000 |
| 73200 | Telephone Service | BASED ON PREVIOUS YEAR/ PER MIS | 100 | 100 |
| 73520 | Equipment Repair/Maintenance | See Justification Summary | 8,300 | 8,300 |
| 73950 | Training & Employee Development | See Justification Summary | 3,840 | 3,840 |
| 74140 | Rent of Uniforms | See Justification Summary | 3,600 | 3,600 |
| 74400 | Service & Maintenance Contracts | See Justification Summary | 9,100 | 9,100 |
| 74500 | Insurance | BASED ON PREVIOUS BUDGET/TO BE PROVIDED BY HR | 3,758 | 3,758 |
| 74520 | Vehicle Insurance | BASED ON PREVIOUS BUDGET/TO BE PROVIDED BY HR | 2,354 | 2,354 |
| 74810 | Fleet Maintenance Charges | Repair cost of vehicles assigned to Fleet Maintenance | 5,000 | 5,000 |
| 74820 | Fleet Fuel Charges | 800 gallons x \$2.48 = \$2,520 | 2,600 | 2,600 |
| 79781 | Fleet Maint. Inventory Purchases | Based on FY adopted = \$85,000; will be confirmed by Finance. | 85,000 | 85,000 |
| | Total Operating Expenses | | 141,052 | 141,052 |
| 75990 | Capital Outlay-Other | Replace current tire changer not made for alloy/aluminum wheels or wheels smaller than 10" | 13,100 | 13,100 |
| | Total Capital Outlay | | 13,100 | 13,100 |
| | Total Budget | | 700,543 | 719,685 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-24 | |
|------------------------------------|-------------|---------------------|-------------------|
| FUND: | 7140 | | |
| ORG: | 4251 | | |
| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| | | | |
|--------------------|---|--------------------|--------------------|
| 72300 | Safety & Uniforms | | |
| | Safety shoes (8 x \$125) = \$1,000 | \$ 1,000.00 | \$ 1,000.00 |
| | AED | \$ 1,500.00 | \$ 1,500.00 |
| | Other safety related items | \$ 400.00 | \$ 400.00 |
| | Safety incentive budgeted in PS Admin 6900-7301 | | |
| | | | |
| Total 72300 | Safety & Uniforms | \$ 2,900.00 | \$ 2,900.00 |

| | | | |
|--------------------|--|--------------------|--------------------|
| 72990 | Miscellaneous | | |
| | Noble Oil (collection of used oil filters and fluids: motor oil, hydraulic oil, anti-freeze) | \$ 800.00 | \$ 800.00 |
| | Airgas (tank and welding supplies) | \$ 3,200.00 | \$ 3,200.00 |
| | DMV stickers | \$ 1,500.00 | \$ 1,500.00 |
| | | | |
| | | | |
| Total 72990 | Miscellaneous | \$ 5,500.00 | \$ 5,500.00 |

| | | | |
|--------------------|---|--------------------|--------------------|
| 73520 | Equipment Repair/Maintenance | | |
| | Annual lift inspections and repairs | \$ 4,000.00 | \$ 4,000.00 |
| | Maintenance of bulk oil system, hoses, reels, tanks and pumps | \$ 3,500.00 | \$ 3,500.00 |
| | DMV inspection machine repairs | \$ 800.00 | \$ 800.00 |
| | | | |
| | | | |
| Total 73520 | Equipment Repair/Maintenance | \$ 8,300.00 | \$ 8,300.00 |

| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |
|--------------------|---|--------------------|----------------------|
| 73950 | Training & Employee Development | | |
| | CDL license renewal (2 x \$120) | \$ 240.00 | \$ 240.00 |
| | ASE certification tests and registration for 2 employees | \$ 700.00 | \$ 700.00 |
| | Training for new updates and technology | \$ 1,500.00 | \$ 1,500.00 |
| | Certification and Training at LCC (State Inspection & License) | \$ 100.00 | \$ 100.00 |
| | CDL Class training 2 employees (2 x \$200) + permit & license (2 x \$200) | \$ 800.00 | \$ 800.00 |
| | Administrative Career Development | \$ 500.00 | \$ 500.00 |
| | | | |
| Total 73950 | Training & Employee Development | \$ 3,840.00 | \$ 3,840.00 |

| | | | |
|--------------------|--|--------------------|--------------------|
| 74140 | Rent of Uniforms | | |
| | Uniforms for mechanics and service attendant (8 employees x \$5.61 = \$44.88 x 52 weeks = \$2333.76 plus \$3 energy surcharge x 52 weeks = \$156 | \$ 2,500.00 | \$ 2,500.00 |
| | Shop rags | \$ 700.00 | \$ 700.00 |
| | Other unexpected needs to operate the shop | \$ 400.00 | \$ 400.00 |
| | | | |
| | | | |
| Total 74140 | Rent of Uniforms | \$ 3,600.00 | \$ 3,600.00 |

| | | | |
|--------------------|---|--------------------|--------------------|
| 74400 | Service & Maintenance Contracts | | |
| | Lease of copier based off previous year | \$ 200.00 | \$ 200.00 |
| | Collective Data | \$ 4,000.00 | \$ 4,000.00 |
| | Mitchell on Demand (diagnostics for cars) | \$ 2,600.00 | \$ 2,600.00 |
| | Navistar software (diagnostics for International trucks) | \$ 700.00 | \$ 700.00 |
| | Cummins Atlantic software (diagnostics for Cummins Engines) | \$ 800.00 | \$ 800.00 |
| | Unexpected diagnostic updates | \$ 800.00 | \$ 800.00 |
| Total 74400 | Service & Maintenance Contracts | \$ 9,100.00 | \$ 9,100.00 |

| 75990 Capital Outlay-Other | | | Estim | Purchase | Maintenance Cost | | | Replacement Equipment | | | | | | Replacement Cost | Manager Submitted |
|----------------------------|------------------|-------|--------------|----------|------------------|------|------|--|--|--|--|--|--|------------------|-------------------|
| Equipment # | Year/ Make Model | Hours | Auction Proc | Cost | 0.00 | 0.00 | 0.00 | | | | | | | | |
| | | | | | | | | Replace current tire changer not made for alloy/aluminum wheels or wheels smaller than 10" | | | | | | 13,100.00 | 13,100.00 |
| | | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | | |
| Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | 13,100.00 | 13,100.00 |

FUND: Fleet Maintenance Fund 7140
ORG: Transfers 8000
PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | ESTIMATED YEAR END JUN 30 | FY 23-24 Dept Request | FY22 Adopted V. FY23 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|---|--------------------|--------------------|-----------------------------------|---------------------------------|--------------------------|--|----------------------------------|
| 88706 | Shared Services Cost-Health Insurance Fund (7120) | 3,531 | 3,526 | - | - | 0 | 0% | 0 |
| | Total Budget | 3,531 | 3,526 | 0 | 0 | 0 | 0% | 0 |

FUND: Fleet Maintenance Fund 7140
ORG: Non Departmental 9999
PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | ESTIMATED YEAR END JUN 30 | FY 23-24 Dept Request | FY22 Adopted V. FY23 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|--|--------------------|--------------------|-----------------------------------|---------------------------------|--------------------------|---|----------------------------------|
| 53750 | F/M Sales - Labor | 175,149 | 145,184 | 118,906 | 187,311 | 138,284 | 16% | 143,301 |
| 53836 | Sales of Surplus Property | - | 1,200 | - | - | 0 | 0% | 0 |
| 53840 | Miscellaneous | 170 | 83 | - | 1,746 | 0 | 0% | 0 |
| 58705 | Shared Services Reimb-Fleet Maint Fund | 551,895 | 552,732 | 562,259 | 562,259 | 562,259 | 0% | 576,385 |
| | Total Budget | 727,214 | 699,199 | 681,165 | 751,316 | 700,543 | 3% | 719,686 |

| JUSTIFICATION SHEET | | FISCAL YEAR 2023-24 | |
|---------------------|--|---------------------|-------------------|
| FUND: 7140 | | | |
| ORG: 8000 | | | |
| | | DEPT REQ | MANAGER SUBMITTED |
| Total Budget | | 0 | 0 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|------------------------------|--|------------------------|---------------------|-------------------|
| FUND: 7140 | | | | |
| ORG: 9999 | | | DEPT REQ | MANAGER SUBMITTED |
| 53750 | F/M Sales - Labor | | 138,284 | 143,301 |
| 58705 | Shared Services Reimb-Fleet Maint Fund | BASED ON PREVIOUS YEAR | 562,259 | 576,385 |
| TOTAL FLEET MAINTENANCE FUND | | | 700,543 | 719,686 |

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FUND: Fuel Inventory Fund 7150
ORG: Warehouse Operations 4133
PROGRAM: General Government 100

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | ESTIMATED YEAR END JUN 30 | FY 23-24 DEPT REQUEST | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|-------------------------------|--------------------|--------------------|-----------------------------------|---------------------------------|-----------------------------|--|----------------------------------|
| 73520 | Equipment Repair/ Maintenance | 10,668 | 7,855 | 16,900 | 7,723 | 16,900 | 0.00% | 16,900 |
| 79780 | Fuel Purchased | 384,430 | 638,817 | 616,000 | 616,000 | 715,110 | 16.09% | 715,110 |
| Total Budget | | 395,098 | 646,672 | 632,900 | 623,723 | 732,010 | 15.66% | 732,010 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|-------------------------------|---|---------------------|-------------------|
| FUND: 7150 | | | | |
| ORG: 4133 | | | DEPT REQ | MANAGER SUBMITTED |
| 73520 | Equipment Repair/ Maintenance | REPAIRS, MAINTENANCE, PERMITS, INSPECTIONS | 16,900.00 | 16,900.00 |
| 79780 | Fuel Purchased | Estimate based on prior year fuel needs and estimated cost per gallon | 715,110.00 | 715,110.00 |
| | Total Budget | | 732,010.00 | 732,010.00 |

FUND: Fuel Inventory Fund 7150
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|---------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 88594 | Transfers to Fund Balance | 0 | 0 | 12,000 | 12,000 | 12,000 | 0.00% | 12,000 |
| Total Budget | | 0 | 0 | 12,000 | 12,000 | 12,000 | 0.00% | 12,000 |

FUND: Fuel Inventory Fund 7150
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | ESTIMATED YEAR END JUN 30 | FY 23-24 Dept Request | FY22 Adopted V. FY23 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|------------------------------|--------------------|--------------------|-----------------------------------|---------------------------------|-----------------------------|--|----------------------------------|
| 53780 | Inventory Charges-Fuel Sales | 445,995 | 572,311 | 644,900 | 644,900 | 744,010 | 15.37% | 744,010 |
| Total Budget | | 445,995 | 572,311 | 644,900 | 644,900 | 744,010 | 15.37% | 744,010 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|---------------------------|--|---------------------|-------------------|
| FUND: 7150 | | | | |
| ORG: 8000 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 88594 | Transfers to Fund Balance | FUEL SALES BUDGET LESS 4133 EXPENSE BUDGET | 12,000 | 12,000 |
| | Total Budget | | 12,000 | 12,000 |

| REVENUE JUSTIFICATION SHEET | | | | |
|-----------------------------|------------------------------|---|----------|-------------------|
| FUND: 7150 | | | | |
| ORG: 9999 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 53780 | Inventory Charges-Fuel Sales | Per FY Fleet Fuel Charges budgeted per Orgs | 744,010 | 744,010 |
| | Total Budget | | 744,010 | 744,010 |

FUND: Facilities & Property Management Fund 7200
ORG: City Hall Maintenance 4260
PROGRAM: Engineering & Buildings 650

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|-------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 72360 | Horticulture/Landscaping Supplies | 117 | - | 1,000 | 1,000 | 1,000 | 0.00% | 1,000 |
| 72400 | Maintenance & Repair Supplies | 555 | 13 | 1,000 | 939 | 1,000 | 0.00% | 1,000 |
| 72420 | Building Supplies | 400 | 182 | 1,000 | 1,000 | 1,000 | 0.00% | 1,000 |
| 73300 | Electric Expenses City | 62,297 | 62,180 | 68,000 | 65,272 | 68,000 | 0.00% | 68,000 |
| 73330 | Natural Gas Expense | 4,119 | 5,944 | 4,800 | 4,785 | 4,800 | 0.00% | 4,800 |
| 73340 | Water & Sewer Expense | 2,670 | 2,614 | 3,800 | 3,358 | 3,800 | 0.00% | 3,800 |
| 73350 | Refuse Expense | 5,852 | 5,489 | 6,000 | 5,895 | 6,000 | 0.00% | 6,000 |
| 73370 | Stormwater Expense | 2,214 | 2,160 | 2,600 | 2,180 | 2,600 | 0.00% | 2,600 |
| 73510 | Building Repair Maintenance | 24,950 | 12,527 | 10,700 | 10,695 | 10,700 | 0.00% | 10,700 |
| 73520 | Equipment Repair/Maintenance | 31 | 95 | 1,500 | 1,500 | 1,500 | 0.00% | 1,500 |
| 73522 | Cleanup Kinston Campaign | 3,620 | 5,000 | 5,000 | 5,001 | 5,000 | 0.00% | 5,000 |
| 73610 | Plant Repair/Maintenance | 9,399 | 6,993 | 10,700 | 10,638 | 10,700 | 0.00% | 10,700 |
| 74400 | Service & Maintenance Contracts | 50,809 | 54,503 | 57,700 | 57,700 | 59,700 | 3.47% | 59,700 |
| Total Operating Expenses | | 167,032 | 157,700 | 173,800 | 169,963 | 175,800 | 1.15% | 175,800 |
| 75800 | Capital Outlay-Building Improvement | - | 13,951 | 45,000 | 45,000 | 45,000 | 0.00% | 45,000 |
| Total Capital Outlay | | - | 13,951 | 45,000 | 45,000 | 45,000 | 0.00% | 45,000 |
| Total Budget | | 167,032 | 171,651 | 218,800 | 214,963 | 220,800 | 0.91% | 220,800 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|--------------------------|-------------------------------------|---|---------------------|----------------------|
| FUND: 7200 | | | DEPT REQ | MANAGER SUBMITTED |
| ORG: 4260 | | | | |
| 72360 | Horticulture/Landscaping Supplies | Flower bed / landscaping maintenance and improvements | 1,000 | 1,000 |
| 72400 | Maintenance & Repair Supplies | Supplies for unscheduled repairs and maintenance | 1,000 | 1,000 |
| 72420 | Building Supplies | Purchase of minor maintenance supplies (i.e., light bulbs, locks, paint, etc.) | 1,000 | 1,000 |
| 73300 | Electric Expenses City | Electric expense for building and parking lot lighting (4 accounts) | 68,000 | 68,000 |
| 73330 | Natural Gas Expense | Gas service for HVAC boiler | 4,800 | 4,800 |
| 73340 | Water & Sewer Expense | Water / sewer utility charges for building (4 accounts) | 3,800 | 3,800 |
| 73350 | Refuse Expense | Garbage service | 6,000 | 6,000 |
| 73370 | Stormwater Expense | Stormwater utility charges for City Hall property and City Hall parking lots | 2,600 | 2,600 |
| 73510 | Building Repair Maintenance | General repairs and maintenance by contractors and staff | 10,700 | 10,700 |
| 73520 | Equipment Repair/Maintenance | Repairs for small equipment not performed by contractors | 1,500 | 1,500 |
| 73522 | Cleanup Kinston Campaign | Cleanup Kinston Campaign / landfill fees for unexpected clean up expenses in the City | 5,000 | 5,000 |
| 73610 | Plant Repair/Maintenance | Unscheduled major repairs for HVAC systems | 10,700 | 10,700 |
| 74400 | Service & Maintenance Contracts | See Justification Schedule | 59,700 | 59,700 |
| Total Operating Expenses | | | 175,800 | 175,800 |
| 75800 | Capital Outlay-Building Improvement | Front of City Hall and Independence Street side of City Hall Landscaping \$15,000; ADA Bathroom/ramp for compliance \$30,000. | 45,000 | 45,000 |
| Total Capital Outlay | | | 45,000 | 45,000 |
| Total Budget | | | 220,800 | 220,800 |

| JUSTIFICATION SUPPORTING SCHEDULES | | FISCAL YEAR 2023-24 | |
|------------------------------------|-------------|---------------------|----------------------|
| FUND: | 7200 | | |
| ORG: | 4260 | | |
| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |

| | | | |
|--------------------|--|------------------|------------------|
| 74400 | Service & Maintenance Contracts | | |
| | Janitorial services and floor strip / wax | \$ 42,000 | \$ 42,000 |
| | Pest control | \$ 600 | \$ 600 |
| | Elevator inspections (includes annual no load and hydraulic tests) | \$ 5,500 | \$ 5,500 |
| | Grounds maintenance | \$ 5,000 | \$ 5,000 |
| | HVAC service for main unit | \$ 6,000 | \$ 6,000 |
| | Fire extinguisher inspections | \$ 400 | \$ 400 |
| | Rug service for floor mats and runners | \$ 200 | \$ 200 |
| | | | |
| Total 74400 | Service & Maintenance Contracts | \$ 59,700 | \$ 59,700 |

[illegible]

FUND: Facilities & Property Management Fund 7200
 ORG: Other Miscellaneous Properties 4262
 PROGRAM: Engineering & Buildings 650

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|---------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 73200 | Telephone Service | 1,924 | 1,987 | 2,100 | 1,824 | 2,100 | 0.00% | 2,100 |
| 73300 | Electric Expenses City | 3,177 | 5,539 | 6,000 | 5,692 | 6,000 | 0.00% | 6,000 |
| 73330 | Natural Gas Expense | 2,359 | 3,924 | 2,500 | 2,847 | 2,500 | 0.00% | 2,500 |
| 73340 | Water & Sewer Expense | 750 | 847 | 2,100 | 1,485 | 2,100 | 0.00% | 2,100 |
| 73350 | Refuse Expense | 573 | 573 | 600 | 586 | 600 | 0.00% | 600 |
| 73370 | Stormwater Expenses | 6,332 | 6,444 | 6,600 | 6,534 | 6,600 | 0.00% | 6,600 |
| 73510 | Building Repair Maintenance | 11,200 | 445 | 1,000 | 1,367 | 1,000 | 0.00% | 1,000 |
| 73520 | Equipment Repair/Maintenance | - | 168 | - | - | 0 | ~ | 0 |
| 73540 | Grounds Repair/Maintenance | 872 | 2,019 | 7,600 | 6,455 | 7,600 | 0.00% | 7,600 |
| 73542 | Maintenance at GATE | 11,291 | 10,711 | 13,500 | 11,595 | 13,500 | 0.00% | 13,500 |
| 74400 | Service & Maintenance Contracts | 45,815 | 49,998 | 80,020 | 80,007 | 65,000 | -18.77% | 65,000 |
| 74810 | Fleet Maintenance Charges | 4,324 | 2,398 | 5,000 | 4,979 | 5,000 | 0.00% | 5,000 |
| 74820 | Fleet Fuel Charges | 362 | 12 | 1,200 | 200 | 1,000 | -16.67% | 1,000 |
| Total Operating Expenses | | 88,980 | 85,064 | 128,220 | 123,572 | 113,000 | -11.87% | 113,000 |
| Total Capital Outlay | | - | - | - | - | 0 | ~ | 0 |
| Total Budget | | 88,980 | 85,064 | 128,220 | 123,572 | 113,000 | -11.87% | 113,000 |

JUSTIFICATION SHEET
FISCAL YEAR 2023-24
FUND: 7200
ORG: 4262

| | | | DEPT REQ | MANAGER SUBMITTED |
|---------------------------------|---------------------------------|--|----------------|----------------------|
| 73200 | Telephone Service | The GATE - based on historical usage | 2,100 | 2,100 |
| 73300 | Electric Expenses City | The GATE - based on historical usage | 6,000 | 6,000 |
| 73330 | Natural Gas Expense | The GATE - based on historical usage | 2,500 | 2,500 |
| 73340 | Water & Sewer Expense | The GATE - based on historical usage | 2,100 | 2,100 |
| 73350 | Refuse Expense | The GATE - based on historical usage | 600 | 600 |
| 73370 | Stormwater Expenses | Stormwater utility fees for the GATE and public parking lots | 6,600 | 6,600 |
| 73510 | Building Repair Maintenance | General building repairs at the GATE | 1,000 | 1,000 |
| 73540 | Grounds Repair/Maintenance | Mowing / maintenance of vacant city properties | 7,600 | 7,600 |
| 73542 | Maintenance at GATE | See Justification Schedule | 13,500 | 13,500 |
| 74400 | Service & Maintenance Contracts | See Justification Schedule | 65,000 | 65,000 |
| 74810 | Fleet Maintenance Charges | Maintenance of mowing equipment | 5,000 | 5,000 |
| 74820 | Fleet Fuel Charges | 400 gallons @ 2.48 of gasoline for mowing equipment | 1,000 | 1,000 |
| Total Operating Expenses | | | 113,000 | 113,000 |
| Total Capital Outlay | | | 0 | 0 |
| Total Budget | | | 113,000 | 113,000 |

JUSTIFICATION SUPPORTING SCHEDULES**FISCAL YEAR 2023-24****FUND: 7200****ORG: 4262**

| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |
|---------|-------------|----------|----------------------|
|---------|-------------|----------|----------------------|

| | | | |
|--------------------|---|------------------|------------------|
| 73542 | Maintenance at GATE | | |
| | Janitorial Services | \$ 10,900 | \$ 10,900 |
| | Pest Control | \$ 360 | \$ 360 |
| | Security Monitoring | \$ 200 | \$ 200 |
| | Fire Alarms Service | \$ 330 | \$ 330 |
| | HVAC / Plumbing, etc., contract repairs | \$ 1,710 | \$ 1,710 |
| | | | |
| Total 73542 | Maintenance at GATE | \$ 13,500 | \$ 13,500 |

| | | | |
|--------------------|---|------------------|------------------|
| 74400 | Service & Maintenance Contracts | | |
| | Mowing contract for city entranceways (Glen Raven) | \$ 50,000 | \$ 50,000 |
| | Additional mowing / landscape maintenance at new Queen St / Hwy 70 entrance | \$ 15,000 | \$ 15,000 |
| | | | |
| Total 74400 | Service & Maintenance Contracts | \$ 65,000 | \$ 65,000 |

FUND: Facilities & Property Management Fund 7200
ORG: Public Services Complex 7204
PROGRAM: Engineering & Buildings 650

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|---------------------------------|-------------------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|
| 72360 | Horticulture & Landscaping Supplies | - | 60 | 1,000 | 1,000 | 1,000 | 0.00% | 1,000 |
| 73300 | Electric Expenses/City | 52,047 | 50,088 | 65,000 | 47,356 | 50,000 | -23.08% | 50,000 |
| 73330 | Natural Gas Expense | 8,016 | 9,424 | 9,000 | 8,988 | 10,000 | 11.11% | 10,000 |
| 73340 | Water & Sewer Expense | 9,462 | 11,729 | 8,500 | 9,448 | 11,000 | 29.41% | 11,000 |
| 73350 | Refuse Expense | 5,217 | 5,217 | 5,300 | 5,219 | 5,300 | 0.00% | 5,300 |
| 73370 | Stormwater Expense | 486 | 486 | 500 | 486 | 500 | 0.00% | 500 |
| 73510 | Building Repair/Maintenance | 7,070 | 7,580 | 10,000 | 9,990 | 10,000 | 0.00% | 10,000 |
| 73520 | Equipment Repair/Maintenance | 1,282 | 2,232 | 2,400 | 2,400 | 4,400 | 83.33% | 4,400 |
| 73610 | Plant Repair/Maintenance/HVAC | 9,718 | 7,533 | 10,000 | 9,972 | 10,000 | 0.00% | 10,000 |
| 74400 | Service & Maintenance Contracts | 47,791 | 50,430 | 52,900 | 52,900 | 54,214 | 2.48% | 54,214 |
| 74990 | Miscellaneous | 223 | - | 1,400 | 1,400 | 0 | -100.00% | 0 |
| Total Operating Expenses | | 141,312 | 144,780 | 166,000 | 149,160 | 156,414 | -5.77% | 156,414 |
| 75500 | Capital Outlay-Other Equipment | - | - | - | - | 7,000 | ~ | 7,000 |
| 75800 | Capital Outlay-Building Improvement | - | 30,362 | 63,365 | 63,000 | 0 | -100.00% | 0 |
| Total Capital Outlay | | - | 30,362 | 63,365 | 63,000 | 7,000 | -88.95% | 7,000 |
| Total Budget | | 141,312 | 175,142 | 229,365 | 212,160 | 163,414 | -28.75% | 163,414 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------------------|-------------------------------------|--|---------------------|----------------------|
| FUND: 7200 | | | | |
| ORG: 7204 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 72360 | Horticulture & Landscaping Supplies | Flower bed / landscaping maintenance and improvements | 1,000 | 1,000 |
| 73300 | Electric Expenses/City | Electric expense for building and parking lot lighting (4 accounts) | 50,000 | 50,000 |
| 73330 | Natural Gas Expense | Propane service for gas heater in Fleet Maintenance | 10,000 | 10,000 |
| 73340 | Water & Sewer Expense | Deep Run water bills and City sewer charges | 11,000 | 11,000 |
| 73350 | Refuse Expense | Dumpster service | 5,300 | 5,300 |
| 73370 | Stormwater Expense | Stormwater utility charges | 500 | 500 |
| 73510 | Building Repair/Maintenance | General repairs and maintenance by contractors and staff | 10,000 | 10,000 |
| 73520 | Equipment Repair/Maintenance | See Justification Schedule | 4,400 | 4,400 |
| 73610 | Plant Repair/Maintenance/HVAC | HVAC and gas heater repairs | 10,000 | 10,000 |
| 74400 | Service & Maintenance Contracts | See Justification Schedule | 54,214 | 54,214 |
| 74990 | Miscellaneous | See Justification Schedule | 0 | 0 |
| Total Operating Expenses | | | 156,414 | 156,414 |
| 75500 | Capital Outlay-Other Equipment | Replace Hoshizaki KM-650MAH with 700lb Ice Machine (15+yrs old) with 2023 equivalent Ice Machine | 7,000 | 7,000 |
| Total Capital Outlay | | | 7,000 | 7,000 |
| Total Budget | | | 163,414 | 163,414 |

JUSTIFICATION SUPPORTING SCHEDULES**FISCAL YEAR 2023-24****FUND: 7200****ORG: 7204**

| ACCOUNT | DESCRIPTION | DEPT REQ | MANAGER SUBMITTED |
|---------|-------------|----------|----------------------|
|---------|-------------|----------|----------------------|

| | | | |
|--------------------|-------------------------------------|-----------------|-----------------|
| 73520 | Equipment Repair/Maintenance | | |
| | Fuel island permits | \$ 400 | \$ 400 |
| | Pressure washer repairs | \$ 2,000 | \$ 2,000 |
| | Ice machine repairs | \$ 2,000 | \$ 2,000 |
| Total 73520 | Equipment Repair/Maintenance | \$ 4,400 | \$ 4,400 |

| | | | |
|--------------------|--|------------------|------------------|
| 74400 | Service & Maintenance Contracts | | |
| | Janitorial services | \$ 39,194 | \$ 39,194 |
| | Lawn maintenance | \$ 9,600 | \$ 9,600 |
| | Fire extinguisher inspections | \$ 1,000 | \$ 1,000 |
| | Fire sprinkler inspections | \$ 2,000 | \$ 2,000 |
| | Security system monitoring | \$ 300 | \$ 300 |
| | NPDES stormwater sampling | \$ 800 | \$ 800 |
| | Pest control | \$ 1,320 | \$ 1,320 |
| Total 74400 | Service & Maintenance Contracts | \$ 54,214 | \$ 54,214 |

| CAPITAL OUTLAY REQUESTS - UNIT PRICE OVER \$5000 | | | | | | | | | | | | | | FISCAL YEAR 2023-24 | |
|--|--|---------|-----------------------|------------------|------------------|----------|----------|--|----------------------------|---------------------------------------|----------|---------------|---------------------------------------|------------------------|----------------------|
| FUND: 7200 | | | | | | | | | | | | | | | |
| ORG: 7204 | | | | | | | | | | | | | | | |
| 75400 Capital Outlay - Vehicle | | | | | | | | | | | | | | | |
| Vehicle # | Retiring Vehicle Year/ Make Model | Mileage | Estim Auction Proc | Purchase Cost | Maintenance Cost | | | Replacement Vehicle Year/Make Model | Dealer Replacement Cost | GVW 26,000 LBS OR GREATER (YES/NO) | ROAD TAX | TAGS (\$6.00) | APPLICABLE UPFIT COST OTHER VENDOR | TOTAL REPLACEMENT COST | Manager Submitted |
| | | | | | FY 20-21 | FY 21-22 | FY 22-23 | | | | | | | | |
| | | | | | | | | | | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | 0.00 | | | 0.00 | |
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| | | | | | | | | | | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | 0.00 | | | 0.00 | |
| | | | | | | | | | | | 0.00 | | | 0.00 | |
| Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | 0.00 | 0.00 |
| | | | | | | | | | | | | | | | |
| 75500 Capital Outlay-Other Equipment | | | | | | | | | | | | | | | |
| Equipment # | Retiring Equipment Year/ Make Model | Hours | Estim Auction Proc | Purchase Cost | Maintenance Cost | | | Replacement Equipment | | | | | | Replacement Cost | Manager Submitted |
| | | | | | FY 20-21 | FY 21-22 | FY 22-23 | | | | | | | | |
| | | | | | | | | Replace Hoshizaki KM-650MAH with 700lb Ice Machine (15+yrs old) with 2023 equivalent Ice Machine | | | | | | 7,000.00 | 7,000.00 |
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| | | | | | | | | | | | | | | | |
| Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | 7,000.00 | 7,000.00 |

FUND: Facilities & Property Management Fund 7200
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | ESTIMATED YEAR END JUN 30 | FY 23-24 Dept Request | FY22 Adopted V. FY23 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|-------------------------------|--------------------|--------------------|-----------------------------------|---------------------------------|--------------------------|--|----------------------------------|
| 88594 | Transfers to Fund Balance | - | - | 84,900 | 67,640 | 0 | -100.00% | 80,571 |
| 88594 | Transfers to Capital Projects | - | 164,000 | - | - | 0 | | 0 |
| Total Budget | | 0 | 164,000 | 84,900 | 67,640 | 0 | -100.00% | 80,571 |

FUND: Facilities & Property Management Fund 7200
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | ESTIMATED YEAR END JUN 30 | FY 23-24 Dept Request | FY22 Adopted V. FY23 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|-------------------------------------|--------------------|--------------------|-----------------------------------|---------------------------------|--------------------------|--|----------------------------------|
| 53831 | Investment Earnings | 615 | 1,050 | 900 | 1,335 | 1,400 | 55.56% | 1,400 |
| 53836 | Sale of Surplus Property | 51 | - | - | - | 0 | ~ | 0 |
| 53991 | Fund Balance Appropriated | - | - | 43,385 | - | 0 | -100.00% | 0 |
| 58702 | Shared Services Reimb-Facil & PM Fd | 548,000 | 506,600 | 617,000 | 617,000 | 495,814 | -19.64% | 576,385 |
| TOTAL Budget | | 548,666 | 507,650 | 661,285 | 618,335 | 497,214 | -24.81% | 577,785 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|---------------------------|--|---------------------|----------------------|
| FUND: 7200 | | | | |
| ORG: 8000 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 88594 | Transfers to Fund Balance | | 0 | 80,571 |
| Total Budget | | | 0 | 80,571 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|------------------------------|-------------------------------------|---|---------------------|----------------------|
| FUND: | 7200 | | | |
| ORG: | 9999 | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 53831 | Investment Earnings | Based on estimated FY22/23 EOY. | 1,400 | 1,400 |
| 58702 | Shared Services Reimb-Facil & PM Fd | Funds needed to cover budgeted expenses | 495,814 | 576,385 |
| TOTAL FACILITIES & PROP MGMT | | | 497,214 | 577,785 |

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FUND: Temple Israel Perpetual Fund 8101
 ORG: Non Departmental 9999
 PROGRAM: Non Departmental 999

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | Estimated Year End June 30 | FY 23-24 Dept Request | FY23 Adopted V. FY24 Request % Δ Incr/(Decr) | FY 23-24 Manager Submitted |
|-----------------------|---------------------------|--------------------|--------------------|-----------------------------------|----------------------------------|-----------------------------|---|----------------------------------|
| 53831 | Investment Earnings | 67 | 100 | 100 | 200 | 200 | 100.00% | 200 |
| 53991 | Fund Balance Appropriated | 0 | 0 | 200 | 100 | 100 | -50.00% | 100 |
| Total Budget | | 67 | 100 | 300 | 300 | 300 | 0.00% | 300 |

FUND: Temple Israel Perpetual Fund 8101
 ORG: Transfers 8000
 PROGRAM: Transfers 850

FISCAL YEAR 2023-24

Note: * = Item less than \$500; ~ = Division by zero

| OBJECT OF EXPENDITURE | | FY 20-21 Actual | FY 21-22 Actual | FY 22-23 Budget as of 12/31 | ESTIMATED YEAR END JUN 30 | FY 23-24 Dept Request | FY22 Adopted V. FY23 Request % Δ Incr/(Decr) | FY 23-23 MANAGER SUBMITTED |
|-----------------------|---------------------------|--------------------|--------------------|-----------------------------------|---------------------------------|-----------------------------|---|----------------------------------|
| 88510 | Transfers to General Fund | 300 | 300 | 300 | 300 | 300 | 0.00% | 300 |
| Total Budget | | 300 | 300 | 300 | 300 | 300 | 0.00% | 300 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|---------------------------|--|---------------------|-------------------|
| FUND: 8101 | | | | |
| ORG: 9999 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 53831 | Investment Earnings | | 200 | 200 |
| 53991 | Fund Balance Appropriated | | 100 | 100 |
| | Total Budget | | 300 | 300 |

| JUSTIFICATION SHEET | | | FISCAL YEAR 2023-24 | |
|---------------------|---------------------------|--|---------------------|-------------------|
| FUND: 8101 | | | | |
| ORG: 8000 | | | | |
| | | | DEPT REQ | MANAGER SUBMITTED |
| 88510 | Transfers to General Fund | | 300 | 300 |
| | Total Budget | | 300 | 300 |

Glossary

Accrual Accounting: A basis of accounting which revenues and expenses are recorded at the time they are incurred, instead of when cash is actually received or disbursed. All proprietary funds use the accrual basis of accounting.

Ad Valorem Taxes: A Latin term meaning “according to value” commonly used when referring to property taxes.

Amortization: The process of incrementally charging the cost of an asset to expense over its expected period of use. This shifts the asset from the balance sheet to the income statement. It reflects the consumption of an intangible asset over its useful life.

Appropriation: An authorization granted by the City Council to make expenditures and incur obligations for purposes specified in the Budget Ordinance.

Assessed Valuation: A value established by the Lenoir County Tax Assessor’s office for real and personal property to be used as a basis for levying property taxes.

Audit: The process of conducting an official financial examination of the accounts by an independent body.

Balanced Budget: When planned expenditures equal anticipated revenues. The North Carolina Local Government Budget and Fiscal Control Act requires the budget, which is submitted to the City Council, be balanced.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payment and repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds.

Budget: A plan of financial operation for the City which includes estimated revenues and expenditures for a specific fiscal year.

Budget Amendment: A procedure used by the City and City Council to revise a budget appropriation.

Budget Calendar: A schedule which outlines the process of budget preparation, adoption and administration.

Budget Document: The official document, representing a comprehensive financial program for a specific fiscal year which is prepared by the City staff and approved by the City Council. The document presents policies and various budgetary information which reflects decisions made by the City Council.

Budget Message: A general discussion of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years and the views and recommendations of the City Manager.

Budget Ordinance: A document adopted by the City Council which lists revenues by source, appropriations by department or fund and levies taxes for the coming fiscal year.

Capital Outlay: Items purchased by the City which have an expected life which exceeds one year and a unit cost exceeding \$500, such as vehicles, equipment and furniture.

Cash Accounting: Basis of accounting which recognizes revenues when a government receives cash and costs when it disburses cash.

Cash Management: Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investments, establishing and maintaining banking relationships.

Contingency: Account which funds are set aside for unforeseen emergency expenditures which may become necessary during the year, use of these funds must be approved by the City Council before they can be appropriated.

CDBG Fund: Community Development Block Grant – Grants received to develop Urban Communities by providing decent housing and suitable living environment, and expanding economic opportunities, primarily for low-and moderate- income people.

Debt Capacity: The amount of debt that can be repaid in a timely manner without forfeiting financial viability. Includes the determination of the appropriate limit to the amount of long-term debt that can remain outstanding at any point of time, as well as the amount of debt that can be incurred.

Debt Ratio: A financial ratio that indicates the percentage of assets that are financed via debt; the ratio of the total debt (current and long-term) and total assets (current, fixed and other).

Debt Service: An obligation by the City to pay the principal and interest of all bonds according to a pre-determined payment schedule.

Department: A distinct operating unit with the City, normally contained within one fund, that may or may not be subdivided into divisions.

Depreciation: A portion of the cost of a fixed asset, other than waste, charged as an expense during a particular period.

Delinquent Taxes: Taxes which remain unpaid on and after the due date on which a penalty for non-payment is attached.

Division: A specialized component of a department.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds to set aside or commit funds for future expenditures.

Enterprise Fund: The fund used to account for activities that are financed and operated in a manner similar to business enterprises and for which a fee for services or the availability for services are charged to completely or partially recover the expenses of the operation. Enterprise Funds typically include water and sewer and solid waste.

Estimated Revenue: The amount of projected revenue collected during the fiscal year. The amount of revenue appropriated is the amount approved by the City Council in the budget ordinance.

Expenditure: The cost of goods or services received by the City.

Fiscal Year: The time period which indicate the start and finish for recording financial transactions. The Fiscal Year for the City starts on July 1st and ends on June 30th.

Fixed Assets: Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture and equipment.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The cash and investments which remain at the end of the fiscal year that can legally be appropriated to fund expenditures in the upcoming fiscal year. The Local Government Budget Fiscal and Control Act (LGBFCA) limits the amount of fund balance monies which may be appropriated in the next budget year.

General Fund: A Fund established to account for the resources used for the general operation of the City.

General Obligation Bonds: Debt instruments issued by the City which are backed by the full faith and credit of the issuing government.

Governmental Fund: Type of fund through which most governmental functions typically are financed and accounts for taxes, grants, and similar resources. Includes general, special revenue, capital projects, debt service, and permanent fund types. May be referred to as "source and use" funds.

Intergovernmental Revenue: Revenue received from another government for a specified purpose.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Maturities: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued by revenues that are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measureable" and "available for expenditure."

Millage Rate: A tax rate on property expressed in mills per dollar value of property. One mill equals \$1 per \$1,000 of assessed taxable property value.

Ordinance: A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges, universally require ordinances.

Permanent Fund: Accounts for resources that are legally restricted to the extent that only earnings, not principal, may be used for the benefit of the city or its citizenry.

Property Taxes (Ad Valorem): Taxes are paid by property owners in the City. These taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Property Tax Rate: The rate at which real and personal property in the City is taxed in order to produce the necessary revenues to conduct vital governmental activities.

Proprietary Fund: Type of fund used to account for a government's ongoing organizations and activities which are similar to those often found in the private sector. Fund types include enterprise and internal service funds. May be referred to as "income-determining" funds.

Revenue: Income received from a variety of sources and used to finance government or enterprise operations.

Submitted Budget: The budget document made by the City Manager and presented to the City Council.

Tax Levy: The total amount of revenue to be raised by property (ad valorem taxes).

Working Capital: A measure of operational liquidity and assesses whether the government has the means available to cover its existing obligations in the short run. It can also be thought of as a budgetary buffer if there are fluctuations in cash flow.

Acronyms

ACA: Affordable Care Act - Make affordable health insurance available to more people.

ADA: Americans with Disability Act - stipulates what is required of public places to insure access to all.

AD&D: Accidental Death & Dismemberment- insurance policy that covers the unintentional death or dismemberment of the insured

APPA: American Public Power Association- an organization of Electric Power Staff and Companies

APWA: American Public Works Association - a trade and education group for public works professionals

ASSE: American Society of Safety Engineers- an organization of Engineers

BESS: Battery Energy Source System - It is basically a large battery system that can be included on your electric grid to manage load at peak demand similar to the generators we use, but larger.

BMPS: Best Management Practices - usually referred to regarding stormwater devices such as a place to hold runoff so it can be naturally treated before it runs to the rivers or streams. There are other methods; we have several examples at the PSC (Public Service Complex).

BOD: Biochemical Oxygen Demand - refers to the amount of oxygen required to destroy pollutants that may be in wastewater received. This is mostly from industrial customers. Customers who send us high BOD discharge pay a biannual fee in addition to their monthly sewer bills to cover the costs associated with its treatment.

CEU: Continuing Education Units - required for most certifications/license programs

EEOC: Equal Employment Opportunity Commission- a federal agency that was established via the Civil Rights Act of 1964 to administer and enforce civil rights laws against workplace discrimination.

GAAP: Generally Accepted Accounting Principles relate to accounting rules and uniform standards for financial reporting representing generally accepted practices and procedures of the accounting profession. G.M.P. provides a set of minimum standards and guidelines for financial accounting and reporting. Therefore, all GAAP basis Financial Statements are reasonably comparable, regardless of the legal jurisdiction or geographic location of the government.

HTH: Holiday Time and a Half- extra pay for employee who work on a holiday

IPMA-CP: International Personnel Management Association- Certified Professional- a level of certification for Human Resources

IVR: Interactive Voice Response - any system that can use voice to exchange data. Our pay by phone service is referred to as an IVR system

LGBFCA: Local Government Budget and Fiscal Control Act - governs all financial activities of local governments within the State of North Carolina.

MGD: Million Gallons Per Day - industry measurement used for large volumes of water and/or sewer processed

NCALGESO: North Carolina Association of Local Governmental Employee Safety Officials- a North Carolina chapter for Local Government safety professionals

NCDOT: North Carolina Department of Transportation

NCIPMA: North Carolina Association of Local Governmental Employee Safety Officials- a North Carolina chapter for Local Government safety professionals

NCPRIMA: North Carolina Public Risk Management Association- a North Carolina chapter of Risk Management professionals

NCRR: North Carolina Railroad

NPDES: National Pollutant Discharge Elimination System Permit - The City holds NPDES permits for both our wastewater and stormwater systems. The State issues permits to control the discharge into the rivers and streams. These permits set limits on the effluent we can discharge and remain compliant.

NRWASA: Neuse Regional Water and Sewer Authority – provides quality drinking water to Lenoir and Pitt counties.

PE/PLS: Professional Engineer or Professional Land Surveyor - license/continuing education renewals

PILOT: Payment in lieu of taxes - a contribution the electric system makes to the General Fund